3014 (02-09-04)

# ANNUAL REPORT

OF

Name: CUMBERLAND MUNICIPAL UTILITY

Principal Office: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

For the Year Ended: DECEMBER 31, 1998

## WATER, ELECTRIC, OR JOINT UTILITY
TO
## PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

# SIGNATURE PAGE

I LORI NYHUS of
(Person responsible for accounts)

Cumberland Municipal Utility , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/01/1999 (Date)

OFFICE SUPERVISOR
(Title)

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# IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CUMBERLAND MUNICIPAL UTILITY
**Utility Address:** 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829
**When was utility organized?** 11/20/1898
**Report any change in name:**
**Effective Date:**
**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MRS LORI ANN NYHUS
**Title:** OFFICE SUPERVISOR
**Office Address:**
1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829
**Telephone:** (715) 822 - 2595
**Fax Number:** (715) 822 - 3621
**E-mail Address:** lorimuni@chibardun.net

**Individual or firm, if other than utility employee, preparing this report:**

**Name:** NONE
**Title:**
**Office Address:**

**Telephone:**
**Fax Number:**
**E-mail Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** YES

**Individual or firm, if other than utility employee, auditing utility records:**

**Name:** VIRCHOW, KRAUSE & COMPANY
**Title:**
**Office Address:** VIRCHOW, KRAUSE & COMPANY
205 EAST GRAND AVENUE
EAU CLAIRE, WI 54701

**Telephone:** (715) 833 - 1717
**Fax Number:** (715) 836 - 7877
**E-mail Address:**
**Date of most recent audit report:** 1/29/1999
**Period covered by most recent audit:** January 1 - December 31, 1998

# IDENTIFICATION AND OWNERSHIP

**Names and titles of utility management including manager or superintendent:**

**Name:** MR CHARLES J CHRISTENSEN
**Title:** GENERAL MANAGER
**Office Address:**
1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829
**Telephone:** (715) 822 - 2595
**Fax Number:** (715) 822 - 3621
**E-mail Address:**

**Name of utility commission/committee:** Cumberland Municipal Utility Commission

**Names of members of utility commission/committee:**

MR THOMAS GOLDSMITH, CITY REPRESENTATIVE
MR GEORGE MOMCHILOVICH, PRESIDENT
MR LOUIS MUENCH, JR, COMMISSIONER
MR HUBERT THOE, COMMISSIONER
MR GERALD THON, COMMISSIONER

**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:**

**Contact Person:**
**Title:**
**Telephone:**
**Fax Number:**
**E-mail Address:**

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

# INCOME STATEMENT

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|---|---|---|
| **UTILITY OPERATING INCOME** | | | |
| Operating Revenues (400) | 2,213,881 | 2,172,522 | 1 |
| **Operating Expenses:** | | | |
| Operation and Maintenance Expense (401-402) | 1,437,103 | 1,404,438 | 2 |
| Depreciation Expense (403) | 300,900 | 287,556 | 3 |
| Amortization Expense (404-407) | 0 | 0 | 4 |
| Taxes (408) | 168,180 | 165,569 | 5 |
| **Total Operating Expenses** | **1,906,183** | **1,857,563** | |
| **Net Operating Income** | **307,698** | **314,959** | |
| Income from Utility Plant Leased to Others (412-413) | 0 | 0 | 6 |
| **Utility Operating Income** | **307,698** | **314,959** | |
| **OTHER INCOME** | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 0 | 0 | 7 |
| Income from Nonutility Operations (417) | 0 | 0 | 8 |
| Nonoperating Rental Income (418) | 110 | (2,051) | 9 |
| Interest and Dividend Income (419) | 74,207 | 121,508 | 10 |
| Miscellaneous Nonoperating Income (421) | 0 | 0 | 11 |
| **Total Other Income** | **74,317** | **119,457** | |
| **Total Income** | **382,015** | **434,416** | |
| **MISCELLANEOUS INCOME DEDUCTIONS** | | | |
| Miscellaneous Amortization (425) | 0 | 0 | 12 |
| Other Income Deductions (426) | 108 | 0 | 13 |
| **Total Miscellaneous Income Deductions** | **108** | **0** | |
| **Income Before Interest Charges** | **381,907** | **434,416** | |
| **INTEREST CHARGES** | | | |
| Interest on Long-Term Debt (427) | 0 | 26,617 | 14 |
| Amortization of Debt Discount and Expense (428) | | 9,597 | 15 |
| Amortization of Premium on Debt--Cr. (429) | | 0 | 16 |
| Interest on Debt to Municipality (430) | 0 | 0 | 17 |
| Other Interest Expense (431) | 13 | 4 | 18 |
| Interest Charged to Construction--Cr. (432) | | 0 | 19 |
| **Total Interest Charges** | **13** | **36,218** | |
| **Net Income** | **381,894** | **398,198** | |
| **EARNED SURPLUS** | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 3,584,279 | 3,186,081 | 20 |
| Balance Transferred from Income (433) | 381,894 | 398,198 | 21 |
| Miscellaneous Credits to Surplus (434) | 0 | 0 | 22 |
| Miscellaneous Debits to Surplus--Debit (435) | 0 | 0 | 23 |
| Appropriations of Surplus--Debit (436) | 0 | 0 | 24 |
| Appropriations of Income to Municipal Funds--Debit (439) | 0 | 0 | 25 |
| **Total Unappropriated Earned Surplus End of Year (216)** | **3,966,173** | **3,584,279** | |

# INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

| Description of Item (a) | Amount (b) | |
|---|---|---|
| **Revenues from Utility Plant Leased to Others (412):** | | |
| NONE | | 1 |
| **Total (Acct. 412):** | **0** | |
| **Expenses of Utility Plant Leased to Others (413):** | | |
| NONE | | 2 |
| **Total (Acct. 413):** | **0** | |
| **Income from Nonutility Operations (417):** | | |
| NONE | | 3 |
| **Total (Acct. 417):** | **0** | |
| **Nonoperating Rental Income (418):** | | |
| Utility owned apartment | 110 | 4 |
| **Total (Acct. 418):** | **110** | |
| **Interest and Dividend Income (419):** | | |
| Checking account | 22,819 | 5 |
| Local Government Investment Pool | 18,815 | 6 |
| Interest on Investment | 24,105 | 7 |
| General Investments | 8,468 | 8 |
| **Total (Acct. 419):** | **74,207** | |
| **Miscellaneous Nonoperating Income (421):** | | |
| NONE | | 9 |
| **Total (Acct. 421):** | **0** | |
| **Miscellaneous Amortization (425):** | | |
| NONE | | 10 |
| **Total (Acct. 425):** | **0** | |
| **Other Income Deductions (426):** | | |
| Special Assessment Dues related to legislative activity | 108 | 11 |
| **Total (Acct. 426):** | **108** | |
| **Miscellaneous Credits to Surplus (434):** | | |
| NONE | | 12 |
| **Total (Acct. 434):** | **0** | |
| **Miscellaneous Debits to Surplus (435):** | | |
| NONE | | 13 |
| **Total (Acct. 435)--Debit:** | **0** | |
| **Appropriations of Surplus (436):** | | |
| Detail appropriations to (from) account 215 | | 14 |
| **Total (Acct. 436)--Debit:** | **0** | |
| **Appropriations of Income to Municipal Funds (439):** | | |
| NONE | | 15 |
| **Total (Acct. 439)--Debit:** | **0** | |

# INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

| Particulars (a) | Water (b) | Electric (c) | Sewer (d) | Gas (e) | Total (f) | |
|---|---|---|---|---|---|---|
| Revenues (account 415) | | | | | **0** | **1** |
| **Costs & Expenses of Merchandising, Jobbing and Contract Work (416):** | | | | | | |
| Cost of merchandise sold | | | | | **0** | **2** |
| Payroll | | | | | **0** | **3** |
| Materials | | | | | **0** | **4** |
| Taxes | | | | | **0** | **5** |
| **Other (list by major classes):** | | | | | | |
| NONE | | | | | **0** | **6** |
| **Total costs and expenses** | **0** | **0** | **0** | **0** | **0** | |
| **Net income (or loss)** | **0** | **0** | **0** | **0** | **0** | |

# REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

| Description (a) | Water Utility (b) | Electric Utility (c) | Sewer Utility (Regulated Only) (d) | Gas Utility (e) | Total (f) | |
|---|---|---|---|---|---|---|
| Total operating revenues | 234,180 | 1,979,701 | 0 | 0 | **2,213,881** | **1** |
| Less: interdepartmental sales | 333 | 12,559 | 0 | 0 | **12,892** | **2** |
| Less: interdepartmental rents | 0 | 0 | | 0 | **0** | **3** |
| Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.) | 0 | | | | **0** | **4** |
| Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained | 2 | (16) | | | **(14)** | **5** |
| **Other Increases or (Decreases) to Operating Revenues - Specify:** | | | | | | |
| NONE | | | | | **0** | **6** |
| **Revenues subject to Wisconsin Remainder Assessment** | **233,845** | **1,967,158** | **0** | **0** | **2,201,003** | |

# DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

| Accounts Charged (a) | Direct Payroll Distribution (b) | Allocation of Amounts Charged Clearing Accts. (c) | Total (d) | |
|---|---|---|---|---|
| Water operating expenses | 71,435 | | **71,435** | **1** |
| Electric operating expenses | 233,987 | | **233,987** | **2** |
| Gas operating expenses | | | **0** | **3** |
| Heating operating expenses | | | **0** | **4** |
| Sewer operating expenses | | | **0** | **5** |
| Merchandising and jobbing | | | **0** | **6** |
| Other nonutility expenses | | | **0** | **7** |
| Water utility plant accounts | 1,529 | | **1,529** | **8** |
| Electric utility plant accounts | 11,004 | | **11,004** | **9** |
| Gas utility plant accounts | | | **0** | **10** |
| Heating utility plant accounts | | | **0** | **11** |
| Sewer utility plant accounts | | | **0** | **12** |
| Accum. prov. for depreciation of water plant | | | **0** | **13** |
| Accum. prov. for depreciation of electric plant | | | **0** | **14** |
| Accum. prov. for depreciation of gas plant | | | **0** | **15** |
| Accum. prov. for depreciation of heating plant | | | **0** | **16** |
| Accum. prov. for depreciation of sewer plant | | | **0** | **17** |
| Clearing accounts | | | **0** | **18** |
| All other accounts | 30,725 | | **30,725** | **19** |
| **Total Payroll** | **348,680** | **0** | **348,680** | |

# BALANCE SHEET

| Assets and Other Debits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|---|---|---|---|
| **UTILITY PLANT** | | | |
| Utility Plant (100) | 8,119,181 | 7,909,822 | **1** |
| Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110) | 5,089,590 | 4,837,339 | **2** |
| **Net Utility Plant** | **3,029,591** | **3,072,483** | |
| **OTHER PROPERTY AND INVESTMENTS** | | | |
| Nonutility Property (121) | 34,889 | 34,889 | **3** |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 25,738 | 22,922 | **4** |
| **Net Nonutility Property** | **9,151** | **11,967** | |
| Investment in Municipality (123) | 472,394 | 515,997 | **5** |
| Other Investments (124) | 17,766 | 20,801 | **6** |
| Special Funds (125) | 0 | 0 | **7** |
| **Total Other Property and Investments** | **499,311** | **548,765** | |
| **CURRENT AND ACCRUED ASSETS** | | | |
| Cash and Working Funds (131) | 680,469 | 228,082 | **8** |
| Temporary Cash Investments (132) | 593,774 | 566,320 | **9** |
| Notes Receivable (141) | 9,139 | 0 | **10** |
| Customer Accounts Receivable (142) | 139,667 | 152,648 | **11** |
| Other Accounts Receivable (143) | 41,624 | 40,966 | **12** |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144) | 14 | 0 | **13** |
| Receivables from Municipality (145) | 31,404 | 33,465 | **14** |
| Materials and Supplies (150) | 181,318 | 186,538 | **15** |
| Prepayments (165) | 23,192 | 17,381 | **16** |
| Other Current and Accrued Assets (170) | | | **17** |
| **Total Current and Accrued Assets** | **1,700,573** | **1,225,400** | |
| **DEFERRED DEBITS** | | | |
| Unamortized Debt Discount and Expense (181) | 0 | 0 | **18** |
| Extraordinary Property Losses (182) | 0 | 0 | **19** |
| Other Deferred Debits (183) | 0 | 0 | **20** |
| **Total Deferred Debits** | **0** | **0** | |
| **Total Assets and Other Debits** | **5,229,475** | **4,846,648** | |

# BALANCE SHEET

| Liabilities and Other Credits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|---|---|---|---|
| **PROPRIETARY CAPITAL** | | | |
| Capital Paid in by Municipality (200) | 198,896 | 198,896 | **21** |
| Appropriated Earned Surplus (215) | | | **22** |
| Unappropriated Earned Surplus (216) | 3,966,173 | 3,584,279 | **23** |
| **Total Proprietary Capital** | **4,165,069** | **3,783,175** | |
| **LONG-TERM DEBT** | | | |
| Bonds (221) | 0 | | **24** |
| Advances from Municipality (223) | 0 | 0 | **25** |
| Other Long-Term Debt (224) | 0 | 0 | **26** |
| **Total Long-Term Debt** | **0** | **0** | |
| **CURRENT AND ACCRUED LIABILITIES** | | | |
| Notes Payable (231) | 0 | 0 | **27** |
| Accounts Payable (232) | 103,032 | 114,686 | **28** |
| Payables to Municipality (233) | 37,082 | 36,407 | **29** |
| Customer Deposits (235) | 210 | 158 | **30** |
| Taxes Accrued (236) | 142,842 | 142,071 | **31** |
| Interest Accrued (237) | 0 | 0 | **32** |
| Other Current and Accrued Liabilities (238) | 0 | 0 | **33** |
| **Total Current and Accrued Liabilities** | **283,166** | **293,322** | |
| **DEFERRED CREDITS** | | | |
| Unamortized Premium on Debt (251) | 0 | 0 | **34** |
| Customer Advances for Construction (252) | 0 | 0 | **35** |
| Other Deferred Credits (253) | 98,481 | 89,677 | **36** |
| **Total Deferred Credits** | **98,481** | **89,677** | |
| **OPERATING RESERVES** | | | |
| Property Insurance Reserve (261) | | | **37** |
| Injuries and Damages Reserve (262) | | | **38** |
| Pensions and Benefits Reserve (263) | | | **39** |
| Miscellaneous Operating Reserves (265) | | | **40** |
| **Total Operating Reserves** | **0** | **0** | |
| **CONTRIBUTIONS IN AID OF CONSTRUCTION** | | | |
| Contributions in Aid of Construction (271) | 682,759 | 680,474 | **41** |
| **Total Liabilities and Other Credits** | **5,229,475** | **4,846,648** | |

# NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

| Particulars (a) | Water (b) | Sewer (c) | Gas (d) | Electric (e) | |
|---|---|---|---|---|---|
| **Plant Accounts:** | | | | | |
| Utility Plant in Service (101) | 1,729,585 | 0 | 0 | 6,268,234 | **1** |
| Utility Plant Purchased or Sold (102) | | | | | **2** |
| Utility Plant in Process of Reclassification (103) | | | | | **3** |
| Utility Plant Leased to Others (104) | | | | | **4** |
| Property Held for Future Use (105) | | | | 81,592 | **5** |
| Completed Construction not Classified (106) | | | | | **6** |
| Construction Work in Progress (107) | 1,699 | | | 38,071 | **7** |
| Utility Plant Acquisition Adjustments (108) | | | | | **8** |
| Other Utility Plant Adjustments (109) | | | | | **9** |
| **Total Utility Plant** | 1,731,284 | 0 | 0 | 6,387,897 | |
| **Accumulated Provision for Depreciation and Amortization:** | | | | | |
| Accumulated Provision for Depreciation of Utility Plant in Service (110) | 455,690 | 0 | 0 | 4,633,900 | **10** |
| **Total Accumulated Provision** | 455,690 | 0 | 0 | 4,633,900 | |
| **Net Utility Plant** | 1,275,594 | 0 | 0 | 1,753,997 | |

# ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

| Particulars (a) | Water (b) | Electric (c) | (d) | (e) | Total (f) | |
|---|---|---|---|---|---|---|
| **Balance first of year** | 423,402 | 4,413,937 | | | **4,837,339** | 1 |
| **Credits During Year** | | | | | | 2 |
| **Accruals:** | | | | | | 3 |
| Charged depreciation expense (403) | 42,787 | 258,113 | | | **300,900** | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | 2,637 | | | | **2,637** | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| | | | | | **0** | 9 |
| Salvage | 1,686 | 4,457 | | | **6,143** | 10 |
| Other credits (specify): | | | | | | 11 |
| Gain on forklift sale | 815 | 2,925 | | | **3,740** | 12 |
| **Total credits** | **47,925** | **265,495** | **0** | **0** | **313,420** | 13 |
| **Debits during year** | | | | | | 14 |
| Book cost of plant retired | 15,637 | 45,532 | | | **61,169** | 15 |
| Cost of removal | | | | | **0** | 16 |
| Other debits (specify): | | | | | | 17 |
| | | | | | **0** | 18 |
| **Total debits** | **15,637** | **45,532** | **0** | **0** | **61,169** | 19 |
| **Balance End of Year** | **455,690** | **4,633,900** | **0** | **0** | **5,089,590** | 20 |
| **Composite Depreciation Rate?** | No | No | | | | 21 |
| If yes, what is the rate? | | | | | | 22 |

# NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of $5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

| Description (a) | Balance First of Year (b) | Additions During Year (c) | Deductions During Year (d) | Balance End of Year (e) | |
|---|---|---|---|---|---|
| Nonregulated sewer plant | 0 | | | **0** | **1** |
| **Other (specify):** | | | | | |
| Utility owned apartment | 34,362 | | | **34,362** | **2** |
| Water chlorinator | 527 | | | **527** | **3** |
| **Total Nonutility Property (121)** | **34,889** | **0** | **0** | **34,889** | |
| Less accum. prov. depr. & amort. (122) | 22,922 | 2,816 | | **25,738** | **4** |
| **Net Nonutility Property** | **11,967** | **(2,816)** | **0** | **9,151** | |

# ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

| Particulars (a) | Amount (b) | |
|---|---|---|
| Balance first of year | 0 | 1 |
| **Additions:** | | |
| Provision for uncollectibles during year | | 2 |
| Collection of accounts previously written off: Utility Customers | 14 | 3 |
| Collection of accounts previously written off: Others | | 4 |
| **Total Additions** | **14** | |
| **Deductions:** | | |
| Accounts written off during the year: Utility Customers | | 5 |
| Accounts written off during the year: Others | | 6 |
| **Total accounts written off** | **0** | |
| **Balance end of year** | **14** | |

# MATERIALS AND SUPPLIES

| Account (a) | Generation (b) | Transmission (c) | Distribution (d) | Other (e) | Total End of Year (f) | Amount Prior Year (g) | |
|---|---|---|---|---|---|---|---|
| **Electric Utility** | | | | | | | |
| Fuel for generation | 21,280 | | | | **21,280** | 32,466 | **1** |
| Other | | | 137,292 | | **137,292** | 132,226 | **2** |
| **Total Electric Utility** | | | | | **158,572** | **164,692** | |

| Account | Total End of Year | Amount Prior Year | |
|---|---|---|---|
| Electric utility total | **158,572** | **164,692** | **1** |
| Water utility | 22,746 | 21,846 | **2** |
| Sewer utility | | 0 | **3** |
| Gas utility | | 0 | **4** |
| Merchandise | | 0 | **5** |
| Other materials & supplies | | 0 | **6** |
| **Total Materials and Supplies** | **181,318** | **186,538** | |

# UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

| Debt Issue to Which Related (a) | Written Off During Year: Amount (b) | Written Off During Year: Account Charged or Credited (c) | Balance End of Year (d) | |
|---|---|---|---|---|
| **Unamortized debt discount & expense (181)** | | | | |
| NONE | 0 | 0 | | 1 |
| **Total** | | | **0** | |
| **Unamortized premium on debt (251)** | | | | |
| NONE | 0 | 0 | 0 | 2 |
| **Total** | | | **0** | |

# CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

| Particulars (a) | Amount (b) | |
|---|---|---|
| Balance first of year | 198,896 | 1 |
| **Changes during year (explain):** | | |
| NONE | | 2 |
| **Balance end of year** | **198,896** | |

# BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

| Description of Issue (a) | Date of Issue (b) | Final Maturity Date (c) | Interest Rate (d) | Principal Amount End of Year (e) |
|---|---|---|---|---|

NONE

# NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

| Account and Description of Obligation (a and b) | Date of Issue (c) | Final Maturity Date (d) | Interest Rate (e) | Principal Amount End of Year (f) |
|---|---|---|---|---|

NONE

# TAXES ACCRUED (ACCT. 236)

| Particulars (a) | Amount (b) | |
|---|---|---|
| Balance first of year | 142,071 | 1 |
| **Accruals:** | | |
| Charged water department expense | 29,347 | 2 |
| Charged electric department expense | 138,906 | 3 |
| Charged sewer department expense | 841 | 4 |
| **Other (explain):** | | |
| NONE | | 5 |
| **Total Accruals and other credits** | **169,094** | |
| **Taxes paid during year:** | | |
| County, state and local taxes | 142,071 | 6 |
| Social Security taxes | 22,039 | 7 |
| PSC Remainder Assessment | 2,681 | 8 |
| **Other (explain):** | | |
| Wisconsin Gross Receipts Tax | 1,532 | 9 |
| **Total payments and other debits** | **168,323** | |
| **Balance end of year** | **142,842** | |

# INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

| Description of Issue (a) | Interest Accrued Balance First of Year (b) | Interest Accrued During Year (c) | Interest Paid During Year (d) | Interest Accrued Balance End of Year (e) | |
|---|---|---|---|---|---|
| **Bonds (221)** | | | | | |
| NONE | 0 | | | **0** | **1** |
| **Subtotal** | **0** | **0** | **0** | **0** | |
| **Advances from Municipality (223)** | | | | | |
| NONE | 0 | | | **0** | **2** |
| **Subtotal** | **0** | **0** | **0** | **0** | |
| **Other Long-Term Debt (224)** | | | | | |
| NONE | 0 | | | **0** | **3** |
| **Subtotal** | **0** | **0** | **0** | **0** | |
| **Notes Payable (231)** | | | | | |
| Customer Deposits | 0 | 13 | 13 | **0** | **4** |
| **Subtotal** | **0** | **13** | **13** | **0** | |
| **Total** | **0** | **13** | **13** | **0** | |

# CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

| Particulars (a) | Water (b) | Electric Distribution (c) | Electric Other (d) | Sewer (e) | Gas (f) | Total (g) | |
|---|---|---|---|---|---|---|---|
| Balance First of Year | 499,326 | 181,148 | 0 | 0 | 0 | **680,474** | 1 |
| **Add credits during year:** | | | | | | | |
| For Services | 1,450 | 835 | | | | **2,285** | 2 |
| For Mains | | | | | | **0** | 3 |
| **Other (specify):** | | | | | | | |
| NONE | | | | | | **0** | 4 |
| **Deduct charges (specify):** | | | | | | | |
| NONE | | | | | | **0** | 5 |
| **Balance End of Year** | **500,776** | **181,983** | **0** | **0** | **0** | **682,759** | |
| Amount of federal and state grants in aid received for utility construction included in End of Year totals | 89,231 | | | | | **89,231** | 6 |

# BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

| Particulars (a) | Balance End of Year (b) | |
|---|---|---|
| **Investment in Municipality (123):** | | |
| Payments to City for Development | 397,540 | 1 |
| Interest accrued on above | 74,854 | 2 |
| **Total (Acct. 123):** | **472,394** | |
| **Other Investments (124):** | | |
| Amount due from contractor, per PSC | 2,587 | 3 |
| Amount due from Cumberland Bus Garage | 15,179 | 4 |
| **Total (Acct. 124):** | **17,766** | |
| **Special Funds (125):** | | |
| NONE | | 5 |
| **Total (Acct. 125):** | **0** | |
| **Notes Receivable (141):** | | |
| Amount due for forklift purchase | 9,139 | 6 |
| **Total (Acct. 141):** | **9,139** | |
| **Customer Accounts Receivable (142):** | | |
| Water | 12,031 | 7 |
| Electric | 127,636 | 8 |
| Sewer (Regulated) | | 9 |
| **Other (specify):** | | |
| NONE | | 10 |
| **Total (Acct. 142):** | **139,667** | |
| **Other Accounts Receivable (143):** | | |
| Sewer (Non-regulated) | 37,082 | 11 |
| Merchandising, jobbing and contract work | | 12 |
| **Other (specify):** | | |
| Interest due on CD's | 1,157 | 13 |
| Pole Attachments | 3,189 | 14 |
| Misc. amounts due | 196 | 15 |
| **Total (Acct. 143):** | **41,624** | |
| **Receivables from Municipality (145):** | | |
| Sewer revenues due to Utility for billing & collecting | 2,651 | 16 |
| Amounts placed on tax roll | 5,346 | 17 |
| Additional fire protection due to Utility | 60 | 18 |
| Amount due for joint meter allocation | 23,086 | 19 |
| Misc amount due | 261 | 20 |
| **Total (Acct. 145):** | **31,404** | |

# BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

| Particulars (a) | Balance End of Year (b) | |
|---|---|---|
| **Prepayments (165):** | | |
| Prepaid Health Insurance premiums | 5,416 | **21** |
| Prepaid Boiler Insurance premium | 10,513 | **22** |
| Prepaid Property Insurance premium | 6,239 | **23** |
| Prepaid Life Insurance Premiums | 502 | **24** |
| Prepaid Dental Insurance Premiums | 522 | **25** |
| **Total (Acct. 165):** | **23,192** | |
| **Extraordinary Property Losses (182):** | | |
| NONE | | **26** |
| **Total (Acct. 182):** | **0** | |
| **Other Deferred Debits (183):** | | |
| NONE | | **27** |
| **Total (Acct. 183):** | **0** | |
| **Payables to Municipality (233):** | | |
| Sewer billings due to City | 37,082 | **28** |
| **Total (Acct. 233):** | **37,082** | |
| **Other Deferred Credits (253):** | | |
| Amount accrued for vacation | 18,530 | **29** |
| Amount accrued for sick leave | 79,951 | **30** |
| **Total (Acct. 253):** | **98,481** | |

# RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

| Average Rate Base (a) | Water (b) | Electric (c) | Sewer (d) | Gas (e) | Total (f) | |
|---|---|---|---|---|---|---|
| **Add Average:** | | | | | | |
| Utility Plant in Service | 1,674,097 | 6,243,819 | 0 | 0 | **7,917,916** | **1** |
| Materials and Supplies | 22,296 | 161,632 | 0 | 0 | **183,928** | **2** |
| **Other (specify):** | | | | | | |
| NONE | | | | | **0** | **3** |
| **Less Average:** | | | | | | |
| Reserve for Depreciation | 439,546 | 4,523,918 | 0 | 0 | **4,963,464** | **4** |
| Customer Advances for Construction | | | | | **0** | **5** |
| Contributions in Aid of Construction | 500,051 | 181,565 | 0 | 0 | **681,616** | **6** |
| **Other (specify):** | | | | | | |
| NONE | | | | | **0** | **7** |
| **Average Net Rate Base** | **756,796** | **1,699,968** | **0** | **0** | **2,456,764** | |
| Net Operating Income | 42,424 | 265,274 | 0 | 0 | **307,698** | **8** |
| **Net Operating Income as a percent of Average Net Rate Base** | **5.61%** | **15.60%** | **N/A** | **N/A** | **12.52%** | |

# RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

| Description (a) | Amount (b) | |
|---|---|---|
| **Average Proprietary Capital** | | |
| Capital Paid in by Municipality | 198,896 | **1** |
| Appropriated Earned Surplus | 0 | **2** |
| Unappropriated Earned Surplus | 3,775,226 | **3** |
| **Other (Specify):** | | |
| NONE | | **4** |
| **Total Average Proprietary Capital** | **3,974,122** | |
| **Net Income** | | |
| Net Income | 381,894 | **5** |
| **Percent Return on Proprietary Capital** | **9.61%** | |

# IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

NONE

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

NONE

# FINANCIAL SECTION FOOTNOTES

**Balance Sheet (Page F-06)**

**Account 123:Payments being made monthly to offset this account**
**Account 131:1997 was lower due to payoff of bond**
**Account 141:Forklift purchase, payments to be made on a monthly basis**
**Account 142:Lower in 1998 due to more customers paying their accounts prior to end of year**
**Account 150:Fuel oil**
**Account 165:Health, dental, life insurance premiums due 1 month in advance for first time**
**Account 232:Less payments due at end of year**
**Account 253:More vacation and sick leave accrued at year end, employees are here long enough now to accrue 4 weeks vacation**

# FINANCIAL SECTION FOOTNOTES

**Identification and Ownership (Page iv)**

**June 25, 1999**

**Mrs. Lori Ann Nyhus, Office Supervisor**
**Cumberland Municipal Utility**
**1265 2nd Avenue**
**P.O. Box 726**
**Cumberland, WI 54829-0726**

**1998 Analytical Review DWCCA-1490-PJL**

**Dear Mrs. Nyhus:**

**The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:**

**3. During our review, we noted that while you report mains as added during the year both in the Mains schedule on page W-15 and in the Water Plant in Service schedule on page W-8, we do not see any contributions for mains on page F-18 and there are no dollars for mains reported in Account 200, Capital Paid in by Municipality. As directed in the headnotes at the top of page W-15, please explain how the mains were paid for.**

**4. A review of our records indicates that the $21,470 reported in Account 320, Land and Land Rights on page W-8 should be reclassified to Account 321, Structures and Improvements. Please make that adjustment using column (f) of your 1999 annual report and add a footnote that the change was made per this letter.**

**Thank you for your efforts in providing the detailed footnotes. They are very helpful to staff and they also decrease the need for the PSC to contact the utility for more information.**

**We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.**

**Sincerely,**

**Peter J. Leege**

## FINANCIAL SECTION FOOTNOTES

**Financial Specialist**
**Division of Water, Compliance, and Consumer Affairs**

**PJL:tlk:w:\compl\analytical review letters\june 25 1999 rev letters L 1.doc**

**cc: Mr. George Momchilovich, President**

**Response received 7/2/99**
**#3, utility paid for the added main.**
**#4, utility agreed to make changes in 1999.**

# WATER OPERATING REVENUES & EXPENSES

| Particulars (a) | Amounts (b) | |
|---|---|---|
| **Operating Revenues** | | |
| **Sales of Water** | | |
| Sales of Water (460-467) | 230,138 | **1** |
| **Total Sales of Water** | **230,138** | |
| **Other Operating Revenues** | | |
| Forfeited Discounts (470) | 489 | **2** |
| Miscellaneous Service Revenues (471) | 566 | **3** |
| Rents from Water Property (472) | 0 | **4** |
| Interdepartmental Rents (473) | 0 | **5** |
| Other Water Revenues (474) | 2,987 | **6** |
| Amortization of Construction Grants (475) | 0 | **7** |
| **Total Other Operating Revenues** | **4,042** | |
| **Total Operating Revenues** | **234,180** | |
| **Operation and Maintenenance Expenses** | | |
| Source of Supply Expenses (600-605) | 0 | **8** |
| Pumping Expenses (620-625) | 32,605 | **9** |
| Water Treatment Expenses (630-635) | 0 | **10** |
| Transmission and Distribution Expenses (640-655) | 41,890 | **11** |
| Customer Accounts Expenses (901-904) | 11,751 | **12** |
| Sales Expenses (910) | 0 | **13** |
| Administrative and General Expenses (920-935) | 33,449 | **14** |
| **Total Operation and Maintenenance Expenses** | **119,695** | |
| **Other Operating Expenses** | | |
| Depreciation Expense (403) | 42,787 | **15** |
| Amortization Expense (404-407) | | **16** |
| Taxes (408) | 29,274 | **17** |
| **Total Other Operating Expenses** | **72,061** | |
| **Total Operating Expenses** | **191,756** | |
| **NET OPERATING INCOME** | **42,424** | |

# WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

| Particulars (a) | Average No. Customers (b) | Thousands of Gallons of Water Sold (c) | Amounts (d) | |
|---|---|---|---|---|
| **Operating Revenues** | | | | |
| **Sales of Water** | | | | |
| Unmetered Sales to General Customers (460) | | | | |
| Residential | 16 | 560 | 1,390 | **1** |
| Commercial | 2 | 72 | 185 | **2** |
| Industrial | | | | **3** |
| **Total Unmetered Sales to General Customers (460)** | **18** | **632** | **1,575** | |
| Metered Sales to General Customers (461) | | | | |
| Residential | 763 | 35,685 | 76,042 | **4** |
| Commercial | 136 | 20,863 | 27,479 | **5** |
| Industrial | 6 | 106,843 | 70,005 | **6** |
| **Total Metered Sales to General Customers (461)** | **905** | **163,391** | **173,526** | |
| Private Fire Protection Service (462) | 4 | | 1,614 | **7** |
| Public Fire Protection Service (463) | 1 | | 47,609 | **8** |
| Other Sales to Public Authorities (464) | 15 | 3,558 | 5,481 | **9** |
| Sales to Irrigation Customers (465) | | | | **10** |
| Sales for Resale (466) | | 0 | 0 | **11** |
| Interdepartmental Sales (467) | 1 | 226 | 333 | **12** |
| **Total Sales of Water** | **944** | **167,807** | **230,138** | |

# SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

| Customer Name (a) | Point of Delivery (b) | Thousands of Gallons Sold (c) | Revenues (d) |
|---|---|---|---|

NONE

# OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

| Particulars (a) | Amount (b) | |
|---|---|---|
| **Public Fire Protection Service (463):** | | |
| Amount billed (usually per rate schedule F-1) | 47,580 | 1 |
| Wholesale fire protection billed | | 2 |
| Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1) | 29 | 3 |
| **Other (specify):** | | |
| NONE | | 4 |
| **Total Public Fire Protection Service (463)** | **47,609** | |
| **Forfeited Discounts (470):** | | |
| Customer late payment charges | 489 | 5 |
| **Other (specify):** | | |
| NONE | | 6 |
| **Total Forfeited Discounts (470)** | **489** | |
| **Miscellaneous Service Revenues (471):** | | |
| Reconnection Charges | 565 | 7 |
| Misc | 1 | 8 |
| **Total Miscellaneous Service Revenues (471)** | **566** | |
| **Rents from Water Property (472):** | | |
| NONE | | 9 |
| **Total Rents from Water Property (472)** | **0** | |
| **Interdepartmental Rents (473):** | | |
| NONE | | 10 |
| **Total Interdepartmental Rents (473)** | **0** | |
| **Other Water Revenues (474):** | | |
| Return on net investment in meters charged to sewer department | 2,987 | 11 |
| **Other (specify):** | | |
| NONE | | 12 |
| **Total Other Water Revenues (474)** | **2,987** | |
| **Amortization of Construction Grants (475):** | | |
| NONE | | 13 |
| **Total Amortization of Construction Grants (475)** | **0** | |

# WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|---|---|
| **SOURCE OF SUPPLY EXPENSES** | | |
| Operation Labor (600) | | 1 |
| Purchased Water (601) | | 2 |
| Operation Supplies and Expenses (602) | | 3 |
| Maintenance of Water Source Plant (605) | | 4 |
| **Total Source of Supply Expenses** | **0** | |
| **PUMPING EXPENSES** | | |
| Operation Labor (620) | 14,055 | 5 |
| Fuel for Power Production (621) | | 6 |
| Fuel or Power Purchased for Pumping (622) | 12,559 | 7 |
| Operation Supplies and Expenses (623) | 3,305 | 8 |
| Maintenance of Pumping Plant (625) | 2,686 | 9 |
| **Total Pumping Expenses** | **32,605** | |
| **WATER TREATMENT EXPENSES** | | |
| Operation Labor (630) | | 10 |
| Chemicals (631) | | 11 |
| Operation Supplies and Expenses (632) | | 12 |
| Maintenance of Water Treatment Plant (635) | | 13 |
| **Total Water Treatment Expenses** | **0** | |
| **TRANSMISSION AND DISTRIBUTION EXPENSES** | | |
| Operation Labor (640) | 15,147 | 14 |
| Operation Supplies and Expenses (641) | 2,146 | 15 |
| Maintenance of Distribution Reservoirs and Standpipes (650) | | 16 |
| Maintenance of Mains (651) | 5,988 | 17 |
| Maintenance of Services (652) | 15,474 | 18 |
| Maintenance of Meters (653) | 2,790 | 19 |
| Maintenance of Hydrants (654) | 301 | 20 |
| Maintenance of Other Plant (655) | 44 | 21 |
| **Total Transmission and Distribution Expenses** | **41,890** | |

# WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|---|---|
| **CUSTOMER ACCOUNTS EXPENSES** | | |
| Meter Reading Labor (901) | 2,618 | **22** |
| Accounting and Collecting Labor (902) | 7,808 | **23** |
| Supplies and Expenses (903) | 1,325 | **24** |
| Uncollectible Accounts (904) | | **25** |
| **Total Customer Accounts Expenses** | **11,751** | |
| **SALES EXPENSES** | | |
| Sales Expenses (910) | | **26** |
| **Total Sales Expenses** | **0** | |
| **ADMINISTRATIVE AND GENERAL EXPENSES** | | |
| Administrative and General Salaries (920) | 1,865 | **27** |
| Office Supplies and Expenses (921) | 2,179 | **28** |
| Administrative Expenses Transferred--Credit (922) | | **29** |
| Outside Services Employed (923) | 2,040 | **30** |
| Property Insurance (924) | 6,991 | **31** |
| Injuries and Damages (925) | 1,508 | **32** |
| Employee Pensions and Benefits (926) | 6,961 | **33** |
| Regulatory Commission Expenses (928) | | **34** |
| Miscellaneous General Expenses (930) | 5,402 | **35** |
| Transportation Expenses (933) | 2,924 | **36** |
| Maintenance of General Plant (935) | 3,579 | **37** |
| **Total Administrative and General Expenses** | **33,449** | |
| **Total Operation and Maintenance Expenses** | **119,695** | |

# TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

| Description of Tax (a) | Method Used to Allocate Between Departments (b) | Amount (c) | |
|---|---|---|---|
| Property Tax Equivalent | | 27,824 | 1 |
| Less: Local and School Tax Equivalent on Meters Charged to Sewer Department | | 913 | 2 |
| **Net property tax equivalent** | | **26,911** | |
| Social Security | | 2,088 | 3 |
| PSC Remainder Assessment | | 275 | 4 |
| Other (specify): NONE | | | 5 |
| **Total tax expense** | | **29,274** | |

# PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

| Particulars (a) | Units (b) | Total (c) | County A (d) | County B (e) | County C (f) | County D (g) | |
|---|---|---|---|---|---|---|---|
| County name | | | Barron | | | | 1 |
| **SUMMARY OF TAX RATES** | | | | | | | 2 |
| State tax rate | mills | | 0.240000 | | | | 3 |
| County tax rate | mills | | 6.180000 | | | | 4 |
| Local tax rate | mills | | 7.950000 | | | | 5 |
| School tax rate | mills | | 13.090000 | | | | 6 |
| Voc. school tax rate | mills | | 1.800000 | | | | 7 |
| Other tax rate - Local | mills | | 0.030000 | | | | 8 |
| Other tax rate - Non-Local | mills | | 0.000000 | | | | 9 |
| **Total tax rate** | mills | | **29.290000** | | | | 10 |
| Less: state credit | mills | | 1.910000 | | | | 11 |
| **Net tax rate** | mills | | **27.380000** | | | | 12 |
| **PROPERTY TAX EQUIVALENT CALCULATION** | | | | | | | 13 |
| **Local Tax Rate** | mills | | **7.950000** | | | | 14 |
| **Combined School Tax Rate** | mills | | **14.890000** | | | | 15 |
| **Other Tax Rate - Local** | mills | | **0.030000** | | | | 16 |
| **Total Local & School Tax** | mills | | **22.870000** | | | | 17 |
| **Total Tax Rate** | mills | | **29.290000** | | | | 18 |
| **Ratio of Local and School Tax to Total** | dec. | | **0.780813** | | | | 19 |
| **Total tax net of state credit** | mills | | **27.380000** | | | | 20 |
| **Net Local and School Tax Rate** | mills | | **21.378648** | | | | 21 |
| Utility Plant, Jan. 1 | $ | **1,538,661** | 1,538,661 | | | | 22 |
| Materials & Supplies | $ | **21,846** | 21,846 | | | | 23 |
| **Subtotal** | $ | **1,560,507** | **1,560,507** | | | | 24 |
| Less: Plant Outside Limits | $ | **0** | 0 | | | | 25 |
| **Taxable Assets** | $ | **1,560,507** | **1,560,507** | | | | 26 |
| Assessment Ratio | dec. | | 0.834000 | | | | 27 |
| **Assessed Value** | $ | **1,301,463** | **1,301,463** | | | | 28 |
| **Net Local & School Rate** | mills | | **21.378648** | | | | 29 |
| **Tax Equiv. Computed for Current Year** | $ | **27,824** | **27,824** | | | | 30 |
| Tax Equivalent per 1994 PSC Report | $ | 29,171 | | | | | 31 |
| Any lower tax equivalent as authorized by municipality (see note 6) | $ | 27,824 | | | | | 32 33 |
| **Tax equiv. for current year (see note 6)** | $ | **27,824** | | | | | 34 |

# WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|---|---|---|---|
| **INTANGIBLE PLANT** | | | |
| Organization (301) | 0 | | 1 |
| Franchises and Consents (302) | 0 | | 2 |
| Miscellaneous Intangible Plant (303) | 0 | | 3 |
| **Total Intangible Plant** | **0** | **0** | |
| **SOURCE OF SUPPLY PLANT** | | | |
| Land and Land Rights (310) | 1,046 | | 4 |
| Structures and Improvements (311) | 0 | | 5 |
| Collecting and Impounding Reservoirs (312) | 0 | | 6 |
| Lake, River and Other Intakes (313) | 0 | | 7 |
| Wells and Springs (314) | 67,469 | | 8 |
| Infiltration Galleries and Tunnels (315) | 0 | | 9 |
| Supply Mains (316) | 0 | | 10 |
| Other Water Source Plant (317) | 0 | | 11 |
| **Total Source of Supply Plant** | **68,515** | **0** | |
| **PUMPING PLANT** | | | |
| Land and Land Rights (320) | 21,470 | | 12 |
| Structures and Improvements (321) | 0 | | 13 |
| Boiler Plant Equipment (322) | 0 | | 14 |
| Other Power Production Equipment (323) | 0 | | 15 |
| Steam Pumping Equipment (324) | 0 | | 16 |
| Electric Pumping Equipment (325) | 132,641 | 46,068 | 17 |
| Diesel Pumping Equipment (326) | 0 | | 18 |
| Hydraulic Pumping Equipment (327) | 0 | | 19 |
| Other Pumping Equipment (328) | 2,668 | | 20 |
| **Total Pumping Plant** | **156,779** | **46,068** | |
| **WATER TREATMENT PLANT** | | | |
| Land and Land Rights (330) | 0 | | 21 |
| Structures and Improvements (331) | 0 | | 22 |
| Water Treatment Equipment (332) | 3,631 | | 23 |
| **Total Water Treatment Plant** | **3,631** | **0** | |
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | |
| Land and Land Rights (340) | 5,736 | 639 | 24 |
| Structures and Improvements (341) | 0 | | 25 |

# WATER UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|---|---|---|---|---|
| **INTANGIBLE PLANT** | | | | |
| Organization (301) | | | **0** | **1** |
| Franchises and Consents (302) | | | **0** | **2** |
| Miscellaneous Intangible Plant (303) | | | **0** | **3** |
| **Total Intangible Plant** | **0** | **0** | **0** | |
| **SOURCE OF SUPPLY PLANT** | | | | |
| Land and Land Rights (310) | | | **1,046** | **4** |
| Structures and Improvements (311) | | | **0** | **5** |
| Collecting and Impounding Reservoirs (312) | | | **0** | **6** |
| Lake, River and Other Intakes (313) | | | **0** | **7** |
| Wells and Springs (314) | | | **67,469** | **8** |
| Infiltration Galleries and Tunnels (315) | | | **0** | **9** |
| Supply Mains (316) | | | **0** | **10** |
| Other Water Source Plant (317) | | | **0** | **11** |
| **Total Source of Supply Plant** | **0** | **0** | **68,515** | |
| **PUMPING PLANT** | | | | |
| Land and Land Rights (320) | | | **21,470** | **12** |
| Structures and Improvements (321) | | | **0** | **13** |
| Boiler Plant Equipment (322) | | | **0** | **14** |
| Other Power Production Equipment (323) | | | **0** | **15** |
| Steam Pumping Equipment (324) | | | **0** | **16** |
| Electric Pumping Equipment (325) | 7,599 | | **171,110** | **17** |
| Diesel Pumping Equipment (326) | | | **0** | **18** |
| Hydraulic Pumping Equipment (327) | | | **0** | **19** |
| Other Pumping Equipment (328) | | | **2,668** | **20** |
| **Total Pumping Plant** | **7,599** | **0** | **195,248** | |
| **WATER TREATMENT PLANT** | | | | |
| Land and Land Rights (330) | | | **0** | **21** |
| Structures and Improvements (331) | | | **0** | **22** |
| Water Treatment Equipment (332) | | | **3,631** | **23** |
| **Total Water Treatment Plant** | **0** | **0** | **3,631** | |
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | |
| Land and Land Rights (340) | | | **6,375** | **24** |
| Structures and Improvements (341) | | | **0** | **25** |

# WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|---|---|---|---|
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | |
| Distribution Reservoirs and Standpipes (342) | 57,729 | | **26** |
| Transmission and Distribution Mains (343) | 697,035 | 36,150 | **27** |
| Fire Mains (344) | 0 | | **28** |
| Services (345) | 148,858 | 11,424 | **29** |
| Meters (346) | 102,432 | 5,360 | **30** |
| Hydrants (348) | 121,283 | 3,931 | **31** |
| Other Transmission and Distribution Plant (349) | 0 | | **32** |
| **Total Transmission and Distribution Plant** | **1,133,073** | **57,504** | |
| **GENERAL PLANT** | | | |
| Land and Land Rights (389) | 5,173 | | **33** |
| Structures and Improvements (390) | 119,655 | | **34** |
| Office Furniture and Equipment (391) | 5,957 | | **35** |
| Computer Equipment (391.1) | 19,724 | 3,062 | **36** |
| Transportation Equipment (392) | 30,073 | | **37** |
| Stores Equipment (393) | 0 | | **38** |
| Tools, Shop and Garage Equipment (394) | 16,228 | | **39** |
| Laboratory Equipment (395) | 0 | | **40** |
| Power Operated Equipment (396) | 24,819 | | **41** |
| Communication Equipment (397) | 5,351 | | **42** |
| SCADA Equipment (397.1) | 26,635 | 18,830 | **43** |
| Miscellaneous Equipment (398) | 2,997 | 1,148 | **44** |
| Other Tangible Property (399) | 0 | | **45** |
| **Total General Plant** | **256,612** | **23,040** | |
| **Total utility plant in service directly assignable** | **1,618,610** | **126,612** | |
| Common Utility Plant Allocated to Water Department | 0 | | **46** |
| **Total utility plant in service** | **1,618,610** | **126,612** | |

# WATER UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|---|---|---|---|---|
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | |
| Distribution Reservoirs and Standpipes (342) | | | **57,729** | **26** |
| Transmission and Distribution Mains (343) | 1,878 | | **731,307** | **27** |
| Fire Mains (344) | | | **0** | **28** |
| Services (345) | 2,605 | | **157,677** | **29** |
| Meters (346) | 534 | | **107,258** | **30** |
| Hydrants (348) | | | **125,214** | **31** |
| Other Transmission and Distribution Plant (349) | | | **0** | **32** |
| **Total Transmission and Distribution Plant** | **5,017** | **0** | **1,185,560** | |
| **GENERAL PLANT** | | | | |
| Land and Land Rights (389) | | | **5,173** | **33** |
| Structures and Improvements (390) | 644 | | **119,011** | **34** |
| Office Furniture and Equipment (391) | 583 | | **5,374** | **35** |
| Computer Equipment (391.1) | | | **22,786** | **36** |
| Transportation Equipment (392) | | | **30,073** | **37** |
| Stores Equipment (393) | | | **0** | **38** |
| Tools, Shop and Garage Equipment (394) | | | **16,228** | **39** |
| Laboratory Equipment (395) | | | **0** | **40** |
| Power Operated Equipment (396) | 1,794 | | **23,025** | **41** |
| Communication Equipment (397) | | | **5,351** | **42** |
| SCADA Equipment (397.1) | | | **45,465** | **43** |
| Miscellaneous Equipment (398) | | | **4,145** | **44** |
| Other Tangible Property (399) | | | **0** | **45** |
| **Total General Plant** | **3,021** | **0** | **276,631** | |
| **Total utility plant in service directly assignable** | **15,637** | **0** | **1,729,585** | |
| Common Utility Plant Allocated to Water Department | | | **0** | **46** |
| **Total utility plant in service** | **15,637** | **0** | **1,729,585** | |

# SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

| Month (a) | Sources of Water Supply: Purchased Water Gallons (000's) (b) | Surface Water Gallons (000's) (c) | Ground Water Gallons (000's) (d) | Total Gallons All Methods (000's) (e) | |
|---|---|---|---|---|---|
| January | | | 9,430 | **9,430** | 1 |
| February | | | 8,211 | **8,211** | 2 |
| March | | | 8,706 | **8,706** | 3 |
| April | | | 8,425 | **8,425** | 4 |
| May | | | 11,105 | **11,105** | 5 |
| June | | | 16,071 | **16,071** | 6 |
| July | | | 40,118 | **40,118** | 7 |
| August | | | 48,530 | **48,530** | 8 |
| September | | | 42,350 | **42,350** | 9 |
| October | | | 14,184 | **14,184** | 10 |
| November | | | 7,986 | **7,986** | 11 |
| December | | | 7,909 | **7,909** | 12 |
| **Total for year** | **0** | **0** | **223,025** | **223,025** | |

| | | |
|---|---|---|
| Less: Measured or estimated water used in main flushing and water treatment during year | 8,446 | 13 |
| Less: Other utility use | 1,205 | 14 |
| Other utility use explanation: Main breaks, water running to avoid freeze ups | | 15 |
| Water pumped into distribution system | **213,374** | 16 |
| Less: Water sold | 167,807 | 17 |
| Losses and unaccounted for | **45,567** | 18 |
| Percent unaccounted for to the nearest whole percent (%) | **21%** | 19 |
| If more than 25%, indicate causes and state what action has been taken to reduce water loss: | | 20 |
| Maximum gallons pumped by all methods in any one day during reporting year | 1,819 | 21 |
| Date of maximum: 8/21/1998 | | 22 |
| Cause of maximum: Seneca Foods Canning Factory | | 23 |
| Minimum gallons pumped by all methods in any one day during reporting year | 243 | 24 |
| Date of minimum: 2/28/1998 | | 25 |
| Total KWH used for pumping for the year | 173,520 | 26 |
| If water is purchased:Vendor Name: | | 27 |
| Point of Delivery: | | 28 |

# SOURCES OF WATER SUPPLY - GROUND WATERS

| Location (a) | Identification Number (b) | Depth in feet (c) | Well Diameter in inches (d) | Yield Per Day in gallons (e) | Currently In Service? (f) | |
|---|---|---|---|---|---|---|
| WELL | 1st | 230 | 6 | 56,788 | Yes | **1** |
| WELL | 3rd | 385 | 24 | 126,335 | Yes | **2** |
| WELL | 4th | 295 | 20 | 248,333 | Yes | **3** |
| WELL | 5th | 481 | 12 | 179,574 | Yes | **4** |

# SOURCES OF WATER SUPPLY - SURFACE WATERS

| Location (a) | Intakes | | | | |
|---|---|---|---|---|---|
| | Identification Number (b) | Distance From Shore in feet (c) | Depth Below Surface in feet (d) | Diameter in inches (e) | |
| NONE | | | | | 1 |

# PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) | |
|---|---|---|---|---|
| Identification | 1ST | 3RD | 4TH | 1 |
| Location | 1625 3RD AVENUE | ARCADE & MARSHALL | WASHINGTON & THIRD | 2 |
| Purpose | P | P | P | 3 |
| Destination | D | D | D | 4 |
| Pump Manufacturer | FAIRBANKS MORSE | FAIRBANKS MORSE | FAIRBANKS MORSE | 5 |
| Year Installed | 1894 | 1950 | 1964 | 6 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | VERTICAL TURBINE | 7 |
| Actual Capacity (gpm) | 230 | 560 | 670 | 8 |
| Pump Motor or | | | | 9 |
| Standby Engine Mfr | WEST | US MOTOR | WEST | 10 |
| Year Installed | 1951 | 1950 | 1966 | 11 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 12 |
| Horsepower | 15 | 75 | 60 | 13 |

| Particulars (a) | Unit D (b) | Unit E (c) | Unit F (d) | |
|---|---|---|---|---|
| Identification | 5TH | | | 14 |
| Location | BERDAN & FIFTH | | | 15 |
| Purpose | P | | | 16 |
| Destination | D | | | 17 |
| Pump Manufacturer | JOHNSTON | | | 18 |
| Year Installed | 1973 | | | 19 |
| Type | VERTICAL TURBINE | | | 20 |
| Actual Capacity (gpm) | 610 | | | 21 |
| Pump Motor or | | | | 22 |
| Standby Engine Mfr | GE | | | 23 |
| Year Installed | 1973 | | | 24 |
| Type | ELECTRIC | | | 25 |
| Horsepower | 100 | | | 26 |

# RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) | |
|---|---|---|---|---|
| Identification number or name | 1 | | | 1 |
| **RESERVOIRS, STANDPIPES** | | | | 2 |
| **OR ELEVATED TANKS** | | | | 3 |
| Type: R (reservoir), S (standpipe) | | | | 4 |
| or ET (elevated tank) | ET | | | 5 |
| Year constructed | 1962 | | | 6 |
| Primary material (earthen, steel, | | | | 7 |
| concrete, other) | STEEL | | | 8 |
| Elevation difference in feet | | | | 9 |
| (See Headnote 3.) | 95 | | | 10 |
| Total capacity in gallons | 300,000 | | | 11 |
| **WATER TREATMENT PLANT** | | | | 12 |
| Disinfection, type of equipment | | | | 13 |
| (gas, liquid, powder, other) | OTHER | | | 14 |
| Points of application | | | | 15 |
| (wellhouse, central facilities, | | | | 16 |
| booster station, other) | OTHER | | | 17 |
| Filters, type (gravity, pressure, | | | | 18 |
| other, none) | OTHER | | | 19 |
| Rated capacity of filter plant | | | | 20 |
| (m.g.d.) (note: 1,200,000 gal/day | | | | 21 |
| = 1.2 m.g.d.) | 0.0000 | | | 22 |
| Is a corrosion control chemical | | | | 23 |
| used (yes, no)? | N | | | 24 |
| Is water fluoridated (yes, no)? | N | | | 25 |

# WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If the assessments are deferred, explain.

| | | | Number of Feet | | | | | |
|---|---|---|---|---|---|---|---|---|
| Pipe Material (a) | Main Function (b) | Diameter in Inches (c) | First of Year (d) | Added During Year (e) | Retired During Year (f) | Adjustments Increase or (Decrease) (g) | End of Year (h) | |
| M | D | 1.500 | 200 | 0 | 0 | 0 | **200** | **1** |
| M | D | 2.000 | 544 | 0 | 0 | 0 | **544** | **2** |
| A | D | 4.000 | 349 | 0 | 0 | 0 | **349** | **3** |
| M | D | 4.000 | 18,278 | 0 | 300 | 0 | **17,978** | **4** |
| A | D | 6.000 | 4,097 | 0 | 0 | 0 | **4,097** | **5** |
| M | D | 6.000 | 33,073 | 0 | 0 | 0 | **33,073** | **6** |
| M | T | 6.000 | 132 | 0 | 0 | 0 | **132** | **7** |
| M | D | 8.000 | 28,603 | 0 | 0 | 0 | **28,603** | **8** |
| M | T | 8.000 | 384 | 0 | 0 | 0 | **384** | **9** |
| M | D | 10.000 | 5,598 | 542 | 0 | 0 | **6,140** | **10** |
| M | T | 10.000 | 196 | 0 | 0 | 0 | **196** | **11** |
| **Total Within Municipality** | | | **91,454** | **542** | **300** | **0** | 91,696 | |
| **Total Utility** | | | **91,454** | **542** | **300** | **0** | 91,696 | |

# WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
   d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

| Pipe Material (a) | Diameter in Inches (b) | First of Year (c) | Added During Year (d) | Removed or Permanently Disconnected During Year (e) | Adjustments Increase or (Decrease) (f) | End of Year (g) | Utility Owned Services Not In Use at End of Year (h) | |
|---|---|---|---|---|---|---|---|---|
| M | 0.750 | 828 | 1 | 4 | 0 | 825 | | 1 |
| M | 1.000 | 32 | 3 | 3 | 0 | 32 | | 2 |
| M | 1.250 | 7 | 0 | 0 | 0 | 7 | | 3 |
| M | 1.500 | 10 | 0 | 0 | 0 | 10 | | 4 |
| M | 2.000 | 12 | 1 | 0 | 0 | 13 | | 5 |
| M | 3.000 | 1 | 0 | 0 | 0 | 1 | | 6 |
| M | 4.000 | 4 | 0 | 0 | 0 | 4 | | 7 |
| M | 8.000 | 1 | 0 | 0 | 0 | 1 | | 8 |
| **Total Utility** | | **895** | **5** | **7** | **0** | **893** | **0** | |

# METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

## Number of Utility-Owned Meters

| Size of Meter (a) | First of Year (b) | Added During Year (c) | Retired During Year (d) | Adjustments Increase or (Decrease) (e) | End of Year (f) | Tested During Year (g) | |
|---|---|---|---|---|---|---|---|
| 0.625 | 918 | 0 | 4 | 0 | **914** | 56 | **1** |
| 0.750 | 2 | 0 | 0 | 0 | **2** | 1 | **2** |
| 1.000 | 15 | 3 | 1 | 0 | **17** | 2 | **3** |
| 1.250 | 8 | 1 | 1 | 0 | **8** | 3 | **4** |
| 1.500 | 21 | 0 | 0 | 0 | **21** | 6 | **5** |
| 2.000 | 6 | 0 | 0 | 0 | **6** | 2 | **6** |
| 3.000 | 6 | 0 | 0 | 0 | **6** | 1 | **7** |
| 4.000 | 3 | 0 | 0 | 0 | **3** | 2 | **8** |
| 8.000 | 1 | 1 | 0 | 0 | **2** | 1 | **9** |
| **Total:** | **980** | **5** | **6** | **0** | **979** | **74** | |

## Classification of All Meters at End of Year by Customers

| Size of Meter (h) | Residential (i) | Commercial (j) | Industrial (k) | Public Authority (l) | Wholesale, Inter-Department or Utility Use (m) | In Stock and Deduct Meters (n) | Total (o) | |
|---|---|---|---|---|---|---|---|---|
| 0.625 | 769 | 102 | 0 | 6 | 4 | 33 | **914** | **1** |
| 0.750 | 0 | 2 | 0 | 0 | 0 | 0 | **2** | **2** |
| 1.000 | 0 | 14 | 0 | 0 | 1 | 2 | **17** | **3** |
| 1.250 | 0 | 6 | 1 | 1 | 0 | 0 | **8** | **4** |
| 1.500 | 0 | 16 | 1 | 2 | 0 | 2 | **21** | **5** |
| 2.000 | 0 | 3 | 1 | 2 | 0 | 0 | **6** | **6** |
| 3.000 | 0 | 2 | 1 | 3 | 0 | 0 | **6** | **7** |
| 4.000 | 0 | 1 | 1 | 0 | 1 | 0 | **3** | **8** |
| 8.000 | 0 | 0 | 1 | 0 | 0 | 1 | **2** | **9** |
| **Total:** | **769** | **146** | **6** | **14** | **6** | **38** | **979** | |

# HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
   a. Fire hydrants normally have a lead size of 6 inches or greater.
   b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

| Hydrant Type (a) | Number In Service First of Year (b) | Added During Year (c) | Removed During Year (d) | Adjustments Increase or (Decrease) (e) | Number In Service End of Year (f) | |
|---|---|---|---|---|---|---|
| **Fire Hydrants** | | | | | | |
| Outside of Municipality | 0 | | | | 0 | **1** |
| Within Municipality | 138 | 1 | | | 139 | **2** |
| **Total Fire Hydrants** | **138** | **1** | **0** | **0** | **139** | |
| **Flushing Hydrants** | | | | | | |
| | 0 | | | | 0 | **3** |
| **Total Flushing Hydrants** | **0** | **0** | **0** | **0** | **0** | |

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

| | |
|---|---|
| Number of hydrants operated during year: | 137 |
| Number of distribution system valves end of year: | 312 |
| Number of distribution valves operated during year: | 159 |

# WATER OPERATING SECTION FOOTNOTES

**Water Operation & Maintenance Expenses (Page W-05)**

W625:Well repairs in 1997, not in 1998
W651:1997 was low, broken mains in 1998
W652:Old services needed repairs, services were hired out
W654:Hydrant markers purchased in 1997, none in 1998
W655:Drive repairs as noted in 1997 report
W921:Computer change over led to additional expenses for computer paper, toner, etc
W923:Low for 1998, outside services not needed in current year
W924:Workman's compensation premiums moved to account W925
W925:Workman's compensation premiums expensed to this account for first time.

**Taxes (Acct. 408 - Water) (Page W-06)**

W408:Increase of payroll taxes due to distribution change from electric department to water department.

**Property Tax Equivalent (Water) (Page W-07)**

City accepts lower "in lieu" of tax payment as per letter attached to prior years annual reports.

**Water Utility Plant in Service (Page W-08)**

W325:New Pump control for Well #5, New motor for Well #3, old retired
W343:10" watermain added to Elm & Donatelle Street, old 4" main retired
W345:5 services added to system, 7 old services retired
W346:5 metere added, 6 meters retired
W348:1 hydrant added, Donatelle & Elm
W391-1:Computer upgrade, new network added
W396:Forklift sold
W397-1:SCADA system added
W398:Air/Heating system

**Reservoirs, Standpipes & Water Treatment (Page W-14)**

Water treatment plant information should state type of equipment as Wallace Terrain, with no points of application. This is an old system which is in service, but is not used at this time.

**Water Mains (Page W-15)**

When completing this schedule, an error in Public Fire Protection calculation was noted, we will credit the City of Cumberland $60.00 in 1999 for this error.

Per response from the utility on 7/2/99, the utility paid for the added mains.
PJL

**Water Services (Page W-16)**

3/4" or 1" Copper service - $450.00, larger sized services actual cost, per PSC Schedule Cz-1, Amendment Number 12.

# ELECTRIC OPERATING REVENUES & EXPENSES

| Particulars (a) | Amounts (b) | |
|---|---|---|
| **Operating Revenues** | | |
| **Sales of Electricity** | | |
| Sales of Electricity (440-448) | 1,972,236 | **1** |
| **Total Sales of Electricity** | **1,972,236** | |
| **Other Operating Revenues** | | |
| Forfeited Discounts (450) | 3,257 | **2** |
| Miscellaneous Service Revenues (451) | 565 | **3** |
| Sales of Water and Water Power (453) | 0 | **4** |
| Rent from Electric Property (454) | 3,189 | **5** |
| Interdepartmental Rents (455) | 0 | **6** |
| Other Electric Revenues (456) | 454 | **7** |
| Amortization of Construction Grants (457) | 0 | **8** |
| **Total Other Operating Revenues** | **7,465** | |
| **Total Operating Revenues** | **1,979,701** | |
| **Operation and Maintenenance Expenses** | | |
| Power Production Expenses (500-546) | 969,423 | **9** |
| Transmission Expenses (550-553) | 2,272 | **10** |
| Distribution Expenses (560-576) | 115,543 | **11** |
| Customer Accounts Expenses (901-904) | 41,551 | **12** |
| Sales Expenses (910) | 0 | **13** |
| Administrative and General Expenses (920-935) | 188,619 | **14** |
| **Total Operation and Maintenenance Expenses** | **1,317,408** | |
| **Other Expenses** | | |
| Depreciation Expense (403) | 258,113 | **15** |
| Amortization Expense (404-407) | | **16** |
| Taxes (408) | 138,906 | **17** |
| **Total Other Expenses** | **397,019** | |
| **Total Operating Expenses** | **1,714,427** | |
| **NET OPERATING INCOME** | **265,274** | |

# OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

| Particulars (a) | Amount (b) | |
|---|---|---|
| **Forfeited Discounts (450):** | | |
| Customer late payment charges | 3,257 | 1 |
| **Other (specify):** | | |
| NONE | | 2 |
| **Total Forfeited Discounts (450)** | **3,257** | |
| **Miscellaneous Service Revenues (451):** | | |
| Reconnects | 565 | 3 |
| **Total Miscellaneous Service Revenues (451)** | **565** | |
| **Sales of Water and Water Power (453):** | | |
| NONE | | 4 |
| **Total Sales of Water and Water Power (453)** | **0** | |
| **Rent from Electric Property (454):** | | |
| Pole contacts to telephone company & cable TV | 3,189 | 5 |
| **Total Rent from Electric Property (454)** | **3,189** | |
| **Interdepartmental Rents (455):** | | |
| NONE | | 6 |
| **Total Interdepartmental Rents (455)** | **0** | |
| **Other Electric Revenues (456):** | | |
| Sales tax discounts | 374 | 7 |
| NSF check fees | 80 | 8 |
| **Total Other Electric Revenues (456)** | **454** | |
| **Amortization of Construction Grants (457):** | | |
| NONE | | 9 |
| **Total Amortization of Construction Grants (457)** | **0** | |

# ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|---|---|
| **POWER PRODUCTION EXPENSES** | | |
| **STEAM POWER GENERATION EXPENSES** | | |
| Operation Supervision and Labor (500) | | 1 |
| Fuel (501) | | 2 |
| Operation Supplies and Expenses (502) | | 3 |
| Steam from Other Sources (503) | | 4 |
| Steam Transferred -- Credit (504) | | 5 |
| Maintenance of Steam Production Plant (506) | | 6 |
| **Total Steam Power Generation Expenses** | **0** | |
| **HYDRAULIC POWER GENERATION EXPENSES** | | |
| Operation Supervision and Labor (530) | | 7 |
| Water for Power (531) | | 8 |
| Operation Supplies and Expenses (532) | | 9 |
| Maintenance of Hydraulic Production Plant (535) | | 10 |
| **Total Hydraulic Power Generation Expenses** | **0** | |
| **OTHER POWER GENERATION EXPENSES** | | |
| Operation Supervision and Labor (538) | 46,304 | 11 |
| Fuel (539) | 36,907 | 12 |
| Operation Supplies and Expenses (540) | 8,792 | 13 |
| Maintenance of Other Power Production Plant (543) | 24,745 | 14 |
| **Total Other Power Generation Expenses** | **116,748** | |
| **OTHER POWER SUPPLY EXPENSES** | | |
| Purchased Power (545) | 852,675 | 15 |
| Other Expenses (546) | | 16 |
| **Total Other Power Supply Expenses** | **852,675** | |
| **Total Power Production Expenses** | **969,423** | |
| **TRANSMISSION EXPENSES** | | |
| Operation Supervison and Labor (550) | 774 | 17 |
| Operation Supplies and Expenses (551) | 1,498 | 18 |

# ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|---|---|
| **TRANSMISSION EXPENSES** | | |
| Maintenance of Transmission Plant (553) | | 19 |
| **Total Transmission Expenses** | **2,272** | |
| **DISTRIBUTION EXPENSES** | | |
| Operation Supervison Expenses (560) | 28,731 | 20 |
| Line and Station Labor (561) | 15,668 | 21 |
| Line and Station Supplies and Expenses (562) | 8,858 | 22 |
| Street Lighting and Signal System Expenses (565) | 9,877 | 23 |
| Meter Expenses (566) | 4,863 | 24 |
| Customer Installations Expenses (567) | 4,991 | 25 |
| Miscellaneous Distribution Expenses (569) | 2,487 | 26 |
| Maintenance of Structures and Equipment (571) | | 27 |
| Maintenance of Lines (572) | 19,962 | 28 |
| Maintenance of Line Transformers (573) | 8,698 | 29 |
| Maintenance of Street Lighting and Signal Systems (574) | 6,532 | 30 |
| Maintenance of Meters (575) | 4,476 | 31 |
| Maintenance of Miscellaneous Distribution Plant (576) | 400 | 32 |
| **Total Distribution Expenses** | **115,543** | |
| **CUSTOMER ACCOUNTS EXPENSES** | | |
| Meter Reading Labor (901) | 5,236 | 33 |
| Accounting and Collecting Labor (902) | 28,258 | 34 |
| Supplies and Expenses (903) | 8,057 | 35 |
| Uncollectible Accounts (904) | | 36 |
| **Total Customer Accounts Expenses** | **41,551** | |
| **SALES EXPENSES** | | |
| Sales Expenses (910) | | 37 |
| **Total Sales Expenses** | **0** | |

# ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|---|---|
| **ADMINISTRATIVE AND GENERAL EXPENSES** | | |
| Administrative and General Salaries (920) | 5,595 | **38** |
| Office Supplies and Expenses (921) | 6,543 | **39** |
| Administrative Expenses Transferred -- Credit (922) | | **40** |
| Outside Services Employed (923) | 6,977 | **41** |
| Property Insurance (924) | 24,888 | **42** |
| Injuries and Damages (925) | 4,427 | **43** |
| Employee Pensions and Benefits (926) | 99,775 | **44** |
| Regulatory Commission Expenses (928) | | **45** |
| Miscellaneous General Expenses (930) | 22,803 | **46** |
| Transportation Expenses (933) | 6,874 | **47** |
| Maintenance of General Plant (935) | 10,737 | **48** |
| **Total Administrative and General Expenses** | **188,619** | |
| **Total Operation and Maintenance Expenses** | **1,317,408** | |

# TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

| Description of Tax (a) | Method Used to Allocate Between Departments (b) | Amount (c) | |
|---|---|---|---|
| Property Tax Equivalent | | 115,016 | 1 |
| Social Security | | 19,951 | 2 |
| Wisconsin Gross Receipts Tax | | 1,533 | 3 |
| PSC Remainder Assessment | | 2,406 | 4 |
| Other (specify):<br>NONE | | | 5 |
| **Total tax expense** | | **138,906** | |

# PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

| Particulars (a) | Units (b) | Total (c) | County A (d) | County B (e) | County C (f) | County D (g) | |
|---|---|---|---|---|---|---|---|
| County name | | | Barron | | | | 1 |
| **SUMMARY OF TAX RATES** | | | | | | | 2 |
| State tax rate | mills | | 0.240000 | | | | 3 |
| County tax rate | mills | | 6.180000 | | | | 4 |
| Local tax rate | mills | | 7.950000 | | | | 5 |
| School tax rate | mills | | 13.090000 | | | | 6 |
| Voc. school tax rate | mills | | 1.800000 | | | | 7 |
| Other tax rate - Local | mills | | 0.030000 | | | | 8 |
| Other tax rate - Non-Local | mills | | 0.000000 | | | | 9 |
| **Total tax rate** | mills | | **29.290000** | | | | 10 |
| Less: state credit | mills | | 1.910000 | | | | 11 |
| **Net tax rate** | mills | | **27.380000** | | | | 12 |
| **PROPERTY TAX EQUIVALENT CALCULATION** | | | | | | | 13 |
| **Local Tax Rate** | mills | | **7.950000** | | | | 14 |
| **Combined School Tax Rate** | mills | | **14.890000** | | | | 15 |
| **Other Tax Rate - Local** | mills | | **0.030000** | | | | 16 |
| **Total Local & School Tax** | mills | | **22.870000** | | | | 17 |
| **Total Tax Rate** | mills | | **29.290000** | | | | 18 |
| **Ratio of Local and School Tax to Total** | dec. | | **0.780813** | | | | 19 |
| **Total tax net of state credit** | mills | | **27.380000** | | | | 20 |
| **Net Local and School Tax Rate** | mills | | **21.378648** | | | | 21 |
| Utility Plant, Jan. 1 | $ | **6,291,212** | 6,291,212 | | | | 22 |
| Materials & Supplies | $ | **164,692** | 164,692 | | | | 23 |
| **Subtotal** | $ | **6,455,904** | **6,455,904** | | | | 24 |
| Less: Plant Outside Limits | $ | **5,506** | 5,506 | | | | 25 |
| **Taxable Assets** | $ | **6,450,398** | **6,450,398** | | | | 26 |
| Assessment Ratio | dec. | | 0.834000 | | | | 27 |
| **Assessed Value** | $ | **5,379,632** | **5,379,632** | | | | 28 |
| **Net Local & School Rate** | mills | | **21.378648** | | | | 29 |
| **Tax Equiv. Computed for Current Year** | $ | **115,009** | **115,009** | | | | 30 |
| Tax Equivalent per 1994 PSC Report | $ | 128,465 | | | | | 31 |
| Any lower tax equivalent as authorized by municipality (see note 5) | $ | 115,016 | | | | | 32 33 |
| **Tax equiv. for current year (see note 5)** | $ | **115,016** | | | | | 34 |

# ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|---|---|---|---|
| **INTANGIBLE PLANT** | | | |
| Organization (301) | 0 | | 1 |
| Franchises and Consents (302) | 0 | | 2 |
| Miscellaneous Intangible Plant (303) | 0 | | 3 |
| **Total Intangible Plant** | **0** | **0** | |
| **STEAM PRODUCTION PLANT** | | | |
| Land and Land Rights (310) | 0 | | 4 |
| Structures and Improvements (311) | 0 | | 5 |
| Boiler Plant Equipment (312) | 0 | | 6 |
| Engines and Engine Driven Generators (313) | 0 | | 7 |
| Turbogenerator Units (314) | 0 | | 8 |
| Accessory Electric Equipment (315) | 0 | | 9 |
| Miscellaneous Power Plant Equipment (316) | 0 | | 10 |
| **Total Steam Production Plant** | **0** | **0** | |
| **HYDRAULIC PRODUCTION PLANT** | | | |
| Land and Land Rights (330) | 0 | | 11 |
| Structures and Improvements (331) | 0 | | 12 |
| Reservoirs, Dams and Waterways (332) | 0 | | 13 |
| Water Wheels, Turbines and Generators (333) | 0 | | 14 |
| Accessory Electric Equipment (334) | 0 | | 15 |
| Miscellaneous Power Plant Equipment (335) | 0 | | 16 |
| Roads, Railroads and Bridges (336) | 0 | | 17 |
| **Total Hydraulic Production Plant** | **0** | **0** | |
| **OTHER PRODUCTION PLANT** | | | |
| Land and Land Rights (340) | 6,340 | | 18 |
| Structures and Improvements (341) | 196,646 | | 19 |
| Fuel Holders, Producers and Accessories (342) | 29,858 | 41,905 | 20 |
| Prime Movers (343) | 2,124,217 | | 21 |
| Generators (344) | 332,155 | | 22 |
| Accessory Electric Equipment (345) | 392,627 | | 23 |
| Miscellaneous Power Plant Equipment (346) | 8,950 | | 24 |
| **Total Other Production Plant** | **3,090,793** | **41,905** | |
| **TRANSMISSION PLANT** | | | |
| Land and Land Rights (350) | 8,076 | | 25 |

# ELECTRIC UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|---|---|---|---|---|
| **INTANGIBLE PLANT** | | | | |
| Organization (301) | | | **0** | **1** |
| Franchises and Consents (302) | | | **0** | **2** |
| Miscellaneous Intangible Plant (303) | | | **0** | **3** |
| **Total Intangible Plant** | **0** | **0** | **0** | |
| **STEAM PRODUCTION PLANT** | | | | |
| Land and Land Rights (310) | | | **0** | **4** |
| Structures and Improvements (311) | | | **0** | **5** |
| Boiler Plant Equipment (312) | | | **0** | **6** |
| Engines and Engine Driven Generators (313) | | | **0** | **7** |
| Turbogenerator Units (314) | | | **0** | **8** |
| Accessory Electric Equipment (315) | | | **0** | **9** |
| Miscellaneous Power Plant Equipment (316) | | | **0** | **10** |
| **Total Steam Production Plant** | **0** | **0** | **0** | |
| **HYDRAULIC PRODUCTION PLANT** | | | | |
| Land and Land Rights (330) | | | **0** | **11** |
| Structures and Improvements (331) | | | **0** | **12** |
| Reservoirs, Dams and Waterways (332) | | | **0** | **13** |
| Water Wheels, Turbines and Generators (333) | | | **0** | **14** |
| Accessory Electric Equipment (334) | | | **0** | **15** |
| Miscellaneous Power Plant Equipment (335) | | | **0** | **16** |
| Roads, Railroads and Bridges (336) | | | **0** | **17** |
| **Total Hydraulic Production Plant** | **0** | **0** | **0** | |
| **OTHER PRODUCTION PLANT** | | | | |
| Land and Land Rights (340) | | | **6,340** | **18** |
| Structures and Improvements (341) | 737 | | **195,909** | **19** |
| Fuel Holders, Producers and Accessories (342) | 17,563 | | **54,200** | **20** |
| Prime Movers (343) | | | **2,124,217** | **21** |
| Generators (344) | | | **332,155** | **22** |
| Accessory Electric Equipment (345) | | | **392,627** | **23** |
| Miscellaneous Power Plant Equipment (346) | | | **8,950** | **24** |
| **Total Other Production Plant** | **18,300** | **0** | **3,114,398** | |
| **TRANSMISSION PLANT** | | | | |
| Land and Land Rights (350) | | | **8,076** | **25** |

# ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|---|---|---|---|
| **TRANSMISSION PLANT** | | | |
| Structures and Improvements (352) | 0 | | 26 |
| Station Equipment (353) | 58,895 | | 27 |
| Towers and Fixtures (354) | 0 | | 28 |
| Poles and Fixtures (355) | 45,427 | | 29 |
| Overhead Conductors and Devices (356) | 31,719 | | 30 |
| Underground Conduit (357) | 0 | | 31 |
| Underground Conductors and Devices (358) | 0 | | 32 |
| Roads and Trails (359) | 0 | | 33 |
| **Total Transmission Plant** | **144,117** | **0** | |
| **DISTRIBUTION PLANT** | | | |
| Land and Land Rights (360) | 16,380 | 1,916 | 34 |
| Structures and Improvements (361) | 0 | | 35 |
| Station Equipment (362) | 447,384 | | 36 |
| Storage Battery Equipment (363) | 0 | | 37 |
| Poles, Towers and Fixtures (364) | 157,600 | 3,028 | 38 |
| Overhead Conductors and Devices (365) | 166,473 | | 39 |
| Underground Conduit (366) | 0 | | 40 |
| Underground Conductors and Devices (367) | 518,769 | 10,390 | 41 |
| Line Transformers (368) | 245,703 | 14,467 | 42 |
| Services (369) | 129,439 | | 43 |
| Meters (370) | 174,989 | 9,666 | 44 |
| Installations on Customers' Premises (371) | 0 | | 45 |
| Leased Property on Customers' Premises (372) | 0 | | 46 |
| Street Lighting and Signal Systems (373) | 235,956 | 1,077 | 47 |
| **Total Distribution Plant** | **2,092,693** | **40,544** | |
| **GENERAL PLANT** | | | |
| Land and Land Rights (389) | 16,137 | | 48 |
| Structures and Improvements (390) | 342,213 | | 49 |
| Office Furniture and Equipment (391) | 27,329 | | 50 |
| Computer Equipment (391.1) | 53,446 | 9,186 | 51 |
| Transportation Equipment (392) | 143,033 | | 52 |
| Stores Equipment (393) | 0 | | 53 |
| Tools, Shop and Garage Equipment (394) | 44,050 | | 54 |
| Laboratory Equipment (395) | 0 | | 55 |
| Power Operated Equipment (396) | 227,616 | | 56 |
| Communication Equipment (397) | 37,125 | | 57 |

# ELECTRIC UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|---|---|---|---|---|
| **TRANSMISSION PLANT** | | | | |
| Structures and Improvements (352) | | | **0** | **26** |
| Station Equipment (353) | | | **58,895** | **27** |
| Towers and Fixtures (354) | | | **0** | **28** |
| Poles and Fixtures (355) | | | **45,427** | **29** |
| Overhead Conductors and Devices (356) | | | **31,719** | **30** |
| Underground Conduit (357) | | | **0** | **31** |
| Underground Conductors and Devices (358) | | | **0** | **32** |
| Roads and Trails (359) | | | **0** | **33** |
| **Total Transmission Plant** | **0** | **0** | **144,117** | |
| **DISTRIBUTION PLANT** | | | | |
| Land and Land Rights (360) | | | **18,296** | **34** |
| Structures and Improvements (361) | | | **0** | **35** |
| Station Equipment (362) | | | **447,384** | **36** |
| Storage Battery Equipment (363) | | | **0** | **37** |
| Poles, Towers and Fixtures (364) | 1,481 | | **159,147** | **38** |
| Overhead Conductors and Devices (365) | | | **166,473** | **39** |
| Underground Conduit (366) | | | **0** | **40** |
| Underground Conductors and Devices (367) | | | **529,159** | **41** |
| Line Transformers (368) | | | **260,170** | **42** |
| Services (369) | 579 | | **128,860** | **43** |
| Meters (370) | 717 | | **183,938** | **44** |
| Installations on Customers' Premises (371) | | | **0** | **45** |
| Leased Property on Customers' Premises (372) | | | **0** | **46** |
| Street Lighting and Signal Systems (373) | 436 | | **236,597** | **47** |
| **Total Distribution Plant** | **3,213** | **0** | **2,130,024** | |
| **GENERAL PLANT** | | | | |
| Land and Land Rights (389) | | | **16,137** | **48** |
| Structures and Improvements (390) | 1,931 | | **340,282** | **49** |
| Office Furniture and Equipment (391) | 3,089 | | **24,240** | **50** |
| Computer Equipment (391.1) | 6,157 | | **56,475** | **51** |
| Transportation Equipment (392) | | | **143,033** | **52** |
| Stores Equipment (393) | | | **0** | **53** |
| Tools, Shop and Garage Equipment (394) | 418 | | **43,632** | **54** |
| Laboratory Equipment (395) | | | **0** | **55** |
| Power Operated Equipment (396) | 5,382 | | **222,234** | **56** |
| Communication Equipment (397) | 7,759 | | **29,366** | **57** |

# ELECTRIC UTILITY PLANT IN SERVICE

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|---|---|---|---|
| **GENERAL PLANT** | | | |
| Miscellaneous Equipment (398) | 853 | 3,443 | **58** |
| Other Tangible Property (399) | 0 | | **59** |
| **Total General Plant** | **891,802** | **12,629** | |
| **Total utility plant in service directly assignable** | **6,219,405** | **95,078** | |
| Common Utility Plant Allocated to Electric Department | 0 | | **60** |
| **Total utility plant in service** | **6,219,405** | **95,078** | |

# ELECTRIC UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|---|---|---|---|---|
| **GENERAL PLANT** | | | | |
| Miscellaneous Equipment (398) | | | **4,296** | **58** |
| Other Tangible Property (399) | | | **0** | **59** |
| **Total General Plant** | **24,736** | **0** | **879,695** | |
| **Total utility plant in service directly assignable** | **46,249** | **0** | **6,268,234** | |
| Common Utility Plant Allocated to Electric Department | | | **0** | **60** |
| **Total utility plant in service** | **46,249** | **0** | **6,268,234** | |

# TRANSMISSION AND DISTRIBUTION LINES

| Classification (a) | Miles of Pole Line Owned: Net Additions During Year (b) | Miles of Pole Line Owned: Total End of Year (c) | |
|---|---|---|---|
| **Primary Distribution System Voltage(s) -- Urban** | | | |
| 2.4/4.16 kV (4kV) | 0.00 | 5.00 | 1 |
| 7.2/12.5 kV (12kV) | | | 2 |
| 14.4/24.9 kV (25kV) | | | 3 |
| **Other:** | | | |
| NONE | | | 4 |
| **Primary Distribution System Voltage(s) -- Rural** | | | |
| 2.4/4.16 kV (4kV) | 0.00 | 8.00 | 5 |
| 7.2/12.5 kV (12kV) | | | 6 |
| 14.4/24.9 kV (25kV) | | | 7 |
| **Other:** | | | |
| NONE | | | 8 |
| **Transmission System** | | | |
| 34.5 kV | | | 9 |
| 69 kV | 0.00 | 1.00 | 10 |
| 115 kV | | | 11 |
| 138 kV | | | 12 |
| **Other:** | | | |
| NONE | | | 13 |

# RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

| Particulars (a) | Amount (b) | |
|---|---|---|
| Customers added on rural lines during year: | | 1 |
| Farm Customers | | 2 |
| Nonfarm Customers | | 3 |
| **Total** | **0** | 4 |
| Customers on rural lines at end of year: | | 5 |
| Rural Customers (served at rural rates): | | 6 |
| Farm | | 7 |
| Nonfarm | 16 | 8 |
| **Total** | **16** | 9 |
| Customers served at other than rural rates: | | 10 |
| Farm | | 11 |
| Nonfarm | | 12 |
| **Total** | **0** | 13 |
| **Total customers on rural lines at end of year** | **16** | 14 |

# MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

| Month (a) | | Monthly Peak kW (b) | Day of Week (c) | Date (MM/DD/YYYY) (d) | Time Beginning (HH:MM) (e) | Monthly Energy Usage (kWh) (000's) (f) | |
|---|---|---|---|---|---|---|---|
| January | 01 | 5 | Monday | 01/12/1998 | 11:00 | 2,627 | 1 |
| February | 02 | 5 | Monday | 02/09/1998 | 11:00 | 2,373 | 2 |
| March | 03 | 5 | Tuesday | 03/03/1998 | 12:00 | 2,671 | 3 |
| April | 04 | 5 | Wednesday | 04/01/1998 | 12:00 | 2,346 | 4 |
| May | 05 | 6 | Monday | 05/18/1998 | 14:00 | 2,424 | 5 |
| June | 06 | 7 | Thursday | 06/25/1998 | 14:00 | 3,003 | 6 |
| July | 07 | 8 | Monday | 07/20/1998 | 14:00 | 4,516 | 7 |
| August | 08 | 8 | Tuesday | 08/25/1998 | 15:00 | 4,284 | 8 |
| September | 09 | 7 | Wednesday | 09/16/1998 | 13:00 | 3,425 | 9 |
| October | 10 | 6 | Monday | 10/12/1998 | 17:00 | 2,815 | 10 |
| November | 11 | 5 | Wednesday | 11/18/1998 | 14:00 | 2,265 | 11 |
| December | 12 | 5 | Monday | 12/21/1998 | 11:00 | 2,743 | 12 |
| **Total** | | **72** | | | | **35,492** | |

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

| Type of Reading | Supplier |
|---|---|
| 15 minutes integrated | |

# ELECTRIC ENERGY ACCOUNT

| Particulars (a) | | kWh (000's) (b) | |
|---|---|---|---|
| **Source of Energy** | | | |
| **Generation (excluding Station Use):** | | | |
| Fossil Steam | | 0 | 1 |
| Nuclear Steam | | 0 | 2 |
| Hydraulic | | 0 | 3 |
| Internal Combustion Turbine | | 818 | 4 |
| Internal Combustion Reciprocating | | | 5 |
| Non-Conventional (wind, photovoltaic, etc.) | | | 6 |
| **Total Generation** | | **818** | 7 |
| Purchases | | 34,674 | 8 |
| Interchanges: | In (gross) | | 9 |
| | Out (gross) | | 10 |
| | Net | **0** | 11 |
| Transmission for/by others (wheeling): | Received | | 12 |
| | Delivered | | 13 |
| | Net | **0** | 14 |
| **Total Source of Energy** | | **35,492** | 15 |
| | | | 16 |
| **Disposition of Energy** | | | 17 |
| Sales to Ultimate Consumers (including interdepartmental sales) | | 33,467 | 18 |
| Sales For Resale | | | 19 |
| **Energy Used by the Company (excluding station use):** | | | 20 |
| Electric Utility | | 0 | 21 |
| Common (office, shops, garages, etc. serving 2 or more util. depts.) | | 20 | 22 |
| **Total Used by Company** | | **20** | 23 |
| **Total Sold and Used** | | **33,487** | 24 |
| **Energy Losses:** | | | 25 |
| Transmission Losses (if applicable) | | 0 | 26 |
| Distribution Losses | | 2,005 | 27 |
| **Total Energy Losses** | | **2,005** | 28 |
| **Loss Percentage (% Total Energy Losses of Total Source of Energy)** | | **5.6492%** | 29 |
| **Total Disposition of Energy** | | **35,492** | 30 |

# SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

| Type of Sales/Rate Class Title (a) | Rate Schedule (b) | Avg. No. of Customers (c) | kWh (000 Omitted) (d) | |
|---|---|---|---|---|
| **Residential Sales** | | | | |
| RESIDENTIAL SALES | RG-1 | 1,032 | 7,616 | **1** |
| **Total Sales for Residential Sales** | | **1,032** | **7,616** | |
| **Commercial & Industrial** | | | | |
| COMMERCIAL | CG-1 | 217 | 5,366 | **2** |
| SMALL POWER | CP-1 | 10 | 4,014 | **3** |
| LARGE POWER | CP-2 | 5 | 15,812 | **4** |
| INTERDEPARTMENTAL | MP-1 | 1 | 174 | **5** |
| **Total Sales for Commercial & Industrial** | | **233** | **25,366** | |
| **Public Street & Highway Lighting** | | | | |
| STREET LIGHTING | MS-1 | 1 | 433 | **6** |
| **Total Sales for Public Street & Highway Lighting** | | **1** | **433** | |
| **Sales for Resale** | | | | |
| MERRILLAN, ELROY, DAIRYLAND | NA-1 | 3 | 52 | **7** |
| **Total Sales for Sales for Resale** | | **3** | **52** | |
| **TOTAL SALES FOR ELECTRICITY** | | **1,269** | **33,467** | |

# SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

| Demand kW (e) | Customer or Distribution kW (f) | Tariff Revenues (g) | PCAC Revenues (h) | Total Revenues (g)+(h) | |
|---|---|---|---|---|---|
| | | 510,324 | (48,816) | **461,508** | **1** |
| **0** | **0** | **510,324** | **(48,816)** | **461,508** | |
| | | 397,355 | (34,433) | **362,922** | **2** |
| 10,251 | | 239,046 | (25,031) | **214,015** | **3** |
| 37,949 | | 890,451 | (93,279) | **797,172** | **4** |
| | | 13,378 | (819) | **12,559** | **5** |
| **48,200** | **0** | **1,540,230** | **(153,562)** | **1,386,668** | |
| | | 46,462 | (2,916) | **43,546** | **6** |
| **0** | **0** | **46,462** | **(2,916)** | **43,546** | |
| | | 80,514 | 0 | **80,514** | **7** |
| **0** | **0** | **80,514** | **0** | **80,514** | |
| **48,200** | **0** | **2,177,530** | **(205,294)** | **1,972,236** | |

# PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

| Particulars (a) | | (b) | | (c) | | |
|---|---|---|---|---|---|---|
| Name of Vendor | | Dairyland Power Coop | | | | 1 |
| Point of Delivery | | Cumberland | | | | 2 |
| Type of Power Purchased (firm, dump, etc.) | | Non-firm | | | | 3 |
| Voltage at Which Delivered | | 69 | | | | 4 |
| Point of Metering | | Cumberland Low Side | | | | 5 |
| Total of 12 Monthly Maximum Demands -- kW | | 68,369 | | | | 6 |
| Average load factor | | **69.4739%** | | | | 7 |
| Total Cost of Purchased Power | | 852,675 | | | | 8 |
| Average cost per kWh | | **0.0246** | | | | 9 |
| On-Peak Hours (if applicable) | | | | | | 10 |
| Monthly purchases --- kWh (000): | | **On-peak** | **Off-peak** | **On-peak** | **Off-peak** | 11 |
| | January | 2,622 | | | | 12 |
| | February | 2,364 | | | | 13 |
| | March | 2,574 | | | | 14 |
| | April | 2,328 | | | | 15 |
| | May | 2,340 | | | | 16 |
| | June | 2,874 | | | | 17 |
| | July | 4,356 | | | | 18 |
| | August | 4,284 | | | | 19 |
| | September | 3,420 | | | | 20 |
| | October | 2,646 | | | | 21 |
| | November | 2,208 | | | | 22 |
| | December | 2,658 | | | | 23 |
| | **Total kWh (000)** | **34,674** | **0** | | | 24 |
| | | | | | | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| | | **(d)** | | **(e)** | | 28 |
| Name of Vendor | | | | | | 29 |
| Point of Delivery | | | | | | 30 |
| Voltage at Which Delivered | | | | | | 31 |
| Point of Metering | | | | | | 32 |
| Type of Power Purchased (firm, dump, etc.) | | | | | | 33 |
| Total of 12 Monthly Maximum Demands -- kW | | | | | | 34 |
| Average load factor | | | | | | 35 |
| Total Cost of Purchased Power | | | | | | 36 |
| Average cost per kWh | | | | | | 37 |
| On-Peak Hours (if applicable) | | | | | | 38 |
| Monthly purchases --- kWh (000): | | **On-peak** | **Off-peak** | **On-peak** | **Off-peak** | 39 |
| | January | | | | | 40 |
| | February | | | | | 41 |
| | March | | | | | 42 |
| | April | | | | | 43 |
| | May | | | | | 44 |
| | June | | | | | 45 |
| | July | | | | | 46 |
| | August | | | | | 47 |
| | September | | | | | 48 |
| | October | | | | | 49 |
| | November | | | | | 50 |
| | December | | | | | 51 |
| | **Total kWh (000)** | | | | | 52 |

# PRODUCTION STATISTICS TOTALS

| Particulars (a) | | Total (b) | |
|---|---|---|---|
| Name of Plant | | | 1 |
| Unit Identification | | | 2 |
| Type of Generation | | | 3 |
| kWh Net Generation (000) | | **818** | 4 |
| Is Generation Metered or Estimated? | | | 5 |
| Is Exciter & Station Use Metered or Estimated? | | | 6 |
| 60-Minute Maximum Demand--kW (est. if not meas.) | | **8,100** | 7 |
| Date and Hour of Such Maximum Demand | | 7/20/1998 14 | 8 |
| **Load Factor** | | **0.0115** | 9 |
| Maximum Net Generation in Any One Day | | **50,840** | 10 |
| Date of Such Maximum | | 7/20/1998 | 11 |
| Number of Hours Generators Operated | | 244 | 12 |
| Maximum Continuous or Dependable Capacity--kW | | **11,909** | 13 |
| Is Plant Owned or Leased? | | | 14 |
| Total Production Expenses | | **116,748** | 15 |
| **Cost per kWh of Net Generation ($)** | | **143** | 16 |
| Monthly Net Generation --- kWh (000): | January | **5** | 17 |
| | February | **9** | 18 |
| | March | **97** | 19 |
| | April | **18** | 20 |
| | May | **84** | 21 |
| | June | **129** | 22 |
| | July | **160** | 23 |
| | August | **0** | 24 |
| | September | **5** | 25 |
| | October | **169** | 26 |
| | November | **57** | 27 |
| | December | **85** | 28 |
| **Total kWh (000)** | | **818** | 29 |
| Gas Consumed--Therms | | **1,768** | 30 |
| Average Cost per Therm Burned ($) | | 1,768.0000 | 31 |
| Fuel Oil Consumed Barrels (42 gal.) | | **1,282** | 32 |
| Average Cost per Barrel of Oil Burned ($) | | 26.4500 | 33 |
| Specific Gravity | | | 34 |
| Average BTU per Gallon | | | 35 |
| Lubricating Oil Consumed--Gallons | | **570** | 36 |
| Average Cost per Gallon ($) | | 3.4900 | 37 |
| kWh Net Generation per Gallon of Fuel Oil | | 15 | 38 |
| kWh Net Generation per Gallon of Lubr. Oil | | 1435 | 39 |
| Does plant produce steam for heating or other | | | 40 |
| purposes in addition to elec. generation? | | | 41 |
| Coal consumed--tons (2,000 lbs.) | | **0** | 42 |
| Average Cost per Ton ($) | | | 43 |
| Kind of Coal Used | | | 44 |
| Average BTU per Pound | | | 45 |
| Water Evaporated--Thousands of Pounds | | **0** | 46 |
| Is Water Evaporated, Metered or Estimated? | | | 47 |
| Lbs. of Steam per Lb. of Coal or Equivalent Fuel | | | 48 |
| Lbs. of Coal or Equiv. Fuel per kWh Net Gen. | | | 49 |
| Based on Total Coal Used at Plant | | | 50 |
| Based on Coal Used Solely in Electric Generation | | | 51 |
| Average BTU per kWh Net Generation | | | 52 |
| Total Cost of Fuel (Oil and/or Coal) | | | 53 |
| per kWh Net Generation ($) | | | 54 |

# PRODUCTION STATISTICS

| Particulars (a) | | Plant (b) | Plant (c) | Plant (d) | Plant (e) | |
|---|---|---|---|---|---|---|
| Name of Plant | | Cumberland | | | | 1 |
| Unit Identification | | 1 | | | | 2 |
| Type of Generation | | RECIP | | | | 3 |
| kWh Net Generation (000) | | 818 | | | | 4 |
| Is Generation Metered or Estimated? | | M | | | | 5 |
| Is Exciter & Station Use Metered or Estimated? | | M | | | | 6 |
| 60-Minute Maximum Demand--kW (est. if not meas.) | | 8,100 | | | | 7 |
| Date and Hour of Such Maximum Demand | | 7/20/1998 14 | | | | 8 |
| **Load Factor** | | **0.0115** | | | | 9 |
| Maximum Net Generation in Any One Day | | 50,840 | | | | 10 |
| Date of Such Maximum | | 07/20/1998 | | | | 11 |
| Number of Hours Generators Operated | | 244 | | | | 12 |
| Maximum Continuous or Dependable Capacity--kW | | 11,909 | | | | 13 |
| Is Plant Owned or Leased? | | O | | | | 14 |
| Total Production Expenses | | 116,748 | | | | 15 |
| **Cost per kWh of Net Generation ($)** | | **142.7237** | | | | 16 |
| Monthly Net Generation --- kWh (000): | January | 5 | | | | 17 |
| | February | 9 | | | | 18 |
| | March | 97 | | | | 19 |
| | April | 18 | | | | 20 |
| | May | 84 | | | | 21 |
| | June | 129 | | | | 22 |
| | July | 160 | | | | 23 |
| | August | 0 | | | | 24 |
| | September | 5 | | | | 25 |
| | October | 169 | | | | 26 |
| | November | 57 | | | | 27 |
| | December | 85 | | | | 28 |
| **Total kWh (000)** | | **818** | | | | 29 |
| Gas Consumed--Therms | | 1,768 | | | | 30 |
| Average Cost per Therm Burned ($) | | 0.5700 | | | | 31 |
| Fuel Oil Consumed Barrels (42 gal.) | | 1,282 | | | | 32 |
| Average Cost per Barrel of Oil Burned ($) | | 26.0000 | | | | 33 |
| Specific Gravity | | | | | | 34 |
| Average BTU per Gallon | | | | | | 35 |
| Lubricating Oil Consumed--Gallons | | 570 | | | | 36 |
| Average Cost per Gallon ($) | | 3.4900 | | | | 37 |
| kWh Net Generation per Gallon of Fuel Oil | | 15 | | | | 38 |
| kWh Net Generation per Gallon of Lubr. Oil | | 1,435 | | | | 39 |
| Does plant produce steam for heating or other purposes in addition to elec. generation? | | N | | | | 40 41 |
| Coal consumed--tons (2,000 lbs.) | | | | | | 42 |
| Average Cost per Ton ($) | | | | | | 43 |
| Kind of Coal Used | | | | | | 44 |
| Average BTU per Pound | | | | | | 45 |
| Water Evaporated--Thousands of Pounds | | | | | | 46 |
| Is Water Evaporated, Metered or Estimated? | | | | | | 47 |
| Lbs. of Steam per Lb. of Coal or Equivalent Fuel | | | | | | 48 |
| Lbs. of Coal or Equiv. Fuel per kWh Net Gen. | | | | | | 49 |
| Based on Total Coal Used at Plant | | | | | | 50 |
| Based on Coal Used Solely in Electric Generation | | | | | | 51 |
| Average BTU per kWh Net Generation | | | | | | 52 |
| Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation ($) | | | | | | 53 54 |

## STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

| | Boilers | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Name of Plant (a) | Unit No. (b) | Year Installed (c) | Rated Steam Pressure (lbs.) (d) | Rated Steam Temp. F. (e) | Type (f) | Fuel Type and Firing Method (g) | Rated Maximum Steam Pressure (1000 lbs./hr.) (h) | |
| NONE | | | | | | | | 1 |
| | | | | | | Total | 0 | |

## INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

| | Prime Movers | | | | | | |
|---|---|---|---|---|---|---|---|
| Name of Plant (a) | Unit No. (b) | Year Installed (c) | Type (Recip. or Turbine) (d) | Manufacturer (e) | RPM (f) | Rated HP Each Unit (g) | |
| Cumberland | 2 | 1939 | Recip. | Buckeye Machine Co. | 360 | 450 | 1 |
| Cumberland | 1 | 1945 | Recip. | Fairbanks Morse | 257 | 1,028 | 2 |
| Cumberland | 4 | 1954 | Recip. | Fairbanks Morse | 720 | 1,920 | 3 |
| Cumberland | 5 | 1966 | Recip. | Fairbanks Morse | 720 | 2,880 | 4 |
| Cumberland | 6 | 1979 | Recip. | Colt Pielstick | 514 | 9,100 | 5 |
| Cumberland | 3 | 1939 | Recip. | Buckeye Machine Co. | 360 | 450 | 6 |

## STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

**Turbine-Generators**

| Year Installed (i) | Type (j) | RPM (k) | Voltage (kV) (l) | kWh Generated by Each Unit During Yr. (000's) (m) | Rated Unit Capacity kW (n) | Rated Unit Capacity kVA (o) | Total Rated Plant Capacity (kW) (p) | Total Maximum Continuous Capacity (kW) (q) | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | 1 |
| | | | **Total** | **0** | **0** | **0** | **0** | **0** | |

## INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

**Generators**

| Year Installed (h) | Voltage (kV) (i) | kWh Generated by Each Unit Generator During Yr. (000's) (j) | Rated Unit Capacity kW (k) | Rated Unit Capacity kVA (l) | Total Rated Plant Capacity (kW) (m) | Total Maximum Continuous Plant Capacity (kW) (n) | |
|---|---|---|---|---|---|---|---|
| 1939 | 2,300 | 11 | 300 | 375 | 713 | 754 | 1 |
| 1945 | 2,400 | 0 | 713 | 1,000 | 6,491 | 7,319 | 2 |
| 1954 | 2,400 | 0 | 1,360 | 1,700 | 300 | 254 | 3 |
| 1966 | 2,400 | 100 | 2,050 | 2,563 | 1,360 | 1,395 | 4 |
| 1979 | 7,200 | 71 | 6,491 | 8,114 | 2,050 | 2,095 | 5 |
| 1939 | 2,300 | 634 | 300 | 375 | 300 | 249 | 6 |

# HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

| Name of Plant (a) | Name of Stream (b) | Control (Attended, Automatic or Remote) (c) | Type (d) | Prime Movers | | | |
|---|---|---|---|---|---|---|---|
| | | | | Unit No. (e) | Year Installed (f) | RPM (g) | Rated HP Each Unit (h) |

NONE

# HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

| Generators | | | | | | | Total Rated Plant Capacity (kW) (p) | Total Maximum Continuous Plant Capacity (kW) (q) |
|---|---|---|---|---|---|---|---|---|
| Rated Head (i) | Operating Head (j) | Year Installed (k) | Voltage (kV) (l) | kWh Generated by Each Unit During Year (000's) (m) | Rated Unit Capacity kW (n) | Rated Unit Capacity kVA (o) | | |

# SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

| Particulars | Utility Designation | | | | | |
|---|---|---|---|---|---|---|
| (a) | (b) | (c) | (d) | (e) | (f) | |
| Name of Substation | Cumberland | | | | | 1 |
| Voltage--High Side | 69,000 | | | | | 2 |
| Voltage--Low Side | 12,470 | | | | | 3 |
| Num. Main Transformers in Operation | 1 | | | | | 4 |
| Capacity of Transformers in kVA | 7,500 | | | | | 5 |
| Number of Spare Transformers on Hand | 0 | | | | | 6 |
| 15-Minute Maximum Demand in kW | 8,100 | | | | | 7 |
| Dt and Hr of Such Maximum Demand | 07/20/1998 | | | | | 8 |
| | 14:00 | | | | | 9 |
| Kwh Output | 34,674 | | | | | 10 |
| | | | | | | 11 |

# SUBSTATION EQUIPMENT (continued)

| Particulars | Utility Designation | | | | | |
|---|---|---|---|---|---|---|
| (g) | (h) | (i) | (j) | (k) | (l) | |
| Name of Substation | | | | | | 16 |
| Voltage--High Side | | | | | | 17 |
| Voltage--Low Side | | | | | | 18 |
| Num. of Main Transformers in Operation | | | | | | 19 |
| Capacity of Transformers in kVA | | | | | | 20 |
| Number of Spare Transformers on Hand | | | | | | 21 |
| 15-Minute Maximum Demand in kW | | | | | | 22 |
| Dt and Hr of Such Maximum Demand | | | | | | 23 |
| | | | | | | 24 |
| Kwh Output | | | | | | 25 |
| | | | | | | 26 |

# SUBSTATION EQUIPMENT (continued)

| Particulars | Utility Designation | | | | | |
|---|---|---|---|---|---|---|
| (m) | (n) | (o) | (p) | (q) | (r) | |
| Name of Substation | | | | | | 31 |
| Voltage--High Side | | | | | | 32 |
| Voltage--Low Side | | | | | | 33 |
| Num. of Main Transformers in Operation | | | | | | 34 |
| Capacity of Transformers in kVA | | | | | | 35 |
| Number of Spare Transformers on Hand | | | | | | 36 |
| 15-Minute Maximum Demand in kW | | | | | | 37 |
| Dt and Hr of Such Maximum Demand | | | | | | 38 |
| | | | | | | 39 |
| Kwh Output | | | | | | 40 |

# ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

| Particulars (a) | Number of Watt-Hour Meters (b) | Line Transformers | | |
|---|---|---|---|---|
| | | Number (c) | Total Cap. (kVA) (d) | |
| Number first of year | 1,399 | 464 | 21,426 | 1 |
| Acquired during year | 97 | 3 | 500 | 2 |
| **Total** | **1,496** | **467** | **21,926** | 3 |
| Retired during year | 19 | | | 4 |
| Sales, transfers or adjustments increase (decrease) | | | | 5 |
| **Number end of year** | **1,477** | **467** | **21,926** | 6 |
| **Number end of year accounted for as follows:** | | | | 7 |
| In customers' use | 1,314 | 414 | 19,998 | 8 |
| In utility's use | 19 | | | 9 |
| Inactive transformers on system | | | | 10 |
| Locked meters on customers' premises | | | | 11 |
| In stock | 144 | 53 | 1,928 | 12 |
| **Total end of year** | **1,477** | **467** | **21,926** | 13 |

# STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

| Particulars (a) | Watts (b) | Number Each Type (c) | kWh Used Annually (d) | |
|---|---|---|---|---|
| **Street Lighting Non-Ornamental** | | | | |
| Mercury Vapor | 175 | 217 | 199 | **1** |
| Other | 400 | 1 | 1 | **2** |
| Sodium Vapor | 100 | 6 | 8 | **3** |
| Sodium Vapor | 150 | 191 | 163 | **4** |
| Sodium Vapor | 250 | 17 | 29 | **5** |
| Sodium Vapor | 400 | 21 | 33 | **6** |
| **Total** | | **453** | **433** | |
| **Ornamental** | | | | |
| Sodium Vapor | 150 | 54 | 61 | **7** |
| **Total** | | **54** | **61** | |
| **Other** | | | | |
| Incandescent | 60 | 1 | 1 | **8** |
| **Total** | | **1** | **1** | |

# ELECTRIC OPERATING SECTION FOOTNOTES

**Other Operating Revenues (Electric) (Page E-02)**

**E456:PEFCA Reimbursement received in 1997.**

**Electric Operation & Maintenance Expenses (Page E-03)**

**E539:More generation in 1998, thus more fuel and lube use**
**E538 & E543:Payroll distribution change from one account to the other in 199**
**E546:Fortress surge protectors purchsed in 1997, not in 1998**
**E551:Daffinson asphalt in 1997, unusual expense**
**E561, E562 & E565: 1998 work geared more towards maintenace in 1998, those accounts are increased, while these accounts are decreased.**
**E566:More maintenance of meters for 1998 rather than other expenses**
**E567:Locating for 1998 was excessive**
**E572,E573,E574,E575: See above explanations**
**E921:Computer change over caused change in paper, toner, etc.**
**E924:Workman's compensation premiums expensed to E925 for first time**
**E925:See above**
**E930:1997 had more expenses due to 100 year anniversary**
**E935:Remodeling to room in 1997, 1997 was unusually high**

**Property Tax Equivalent (Electric) (Page E-05)**

**Lower in lieu of tax payment is agreed upon between the City of Cumberland and Cumberland Municipal Utility as noted in letters on file at the PSC with prior years reports.**

**Electric Utility Plant in Service (Page E-06)**

**E342:New tank installed, old underground tank removed and retired**
**E364:First Avenue & St. Anthony poles added to system**
**E367:13 undersground services added**
**E368: 3 transformers added, Hopkins, A Banquest Center, Ardisam**
**E370:Meters for stock (96), A Banquet Center & Ardisam (A Banquet Center was in E107 for 1997, project finished and moved to E370)**
**E391-1:Computer Network upgrade**
**E396:Forklift sold**
**E397:Old telephone system retired**
**E398:Heating/Air system**

**Sales of Electricity by Rate Schedule (Page E-12)**

**E442:3 customers moved from commerical rate class to small power rate class**
**E443-1:3 customers moved from commercial rate class to small power rate clas**
**E447:Receieved $47,580.00 from Dairyland Power for excess capacity purchase**
**E448:New energy efficient pumps**